

GOVERNMENT IN HAWAII

A HANDBOOK OF FINANCIAL STATISTICS

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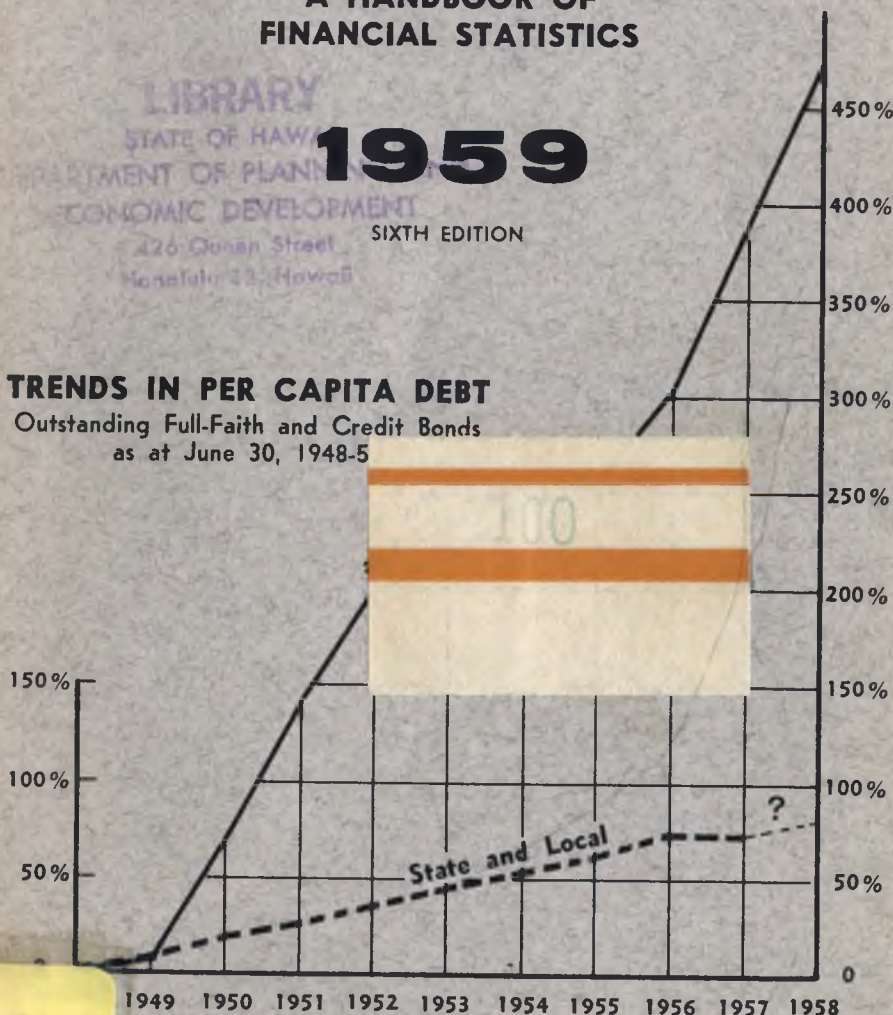
Honolulu 13, Hawaii

1959

SIXTH EDITION

TRENDS IN PER CAPITA DEBT

Outstanding Full-Faith and Credit Bonds
as at June 30, 1948-5



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AX FOUNDATION OF HAWAII
HONOLULU, HAWAII

GOVERNMENT IN HAWAII

A Handbook of Financial Statistics

1959

SIXTH EDITION



TAX FOUNDATION OF HAWAII
551 Alexander Young Building
Honolulu 13, T. H.
1958

An Informed Public Makes for Good Government

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THE TAX FOUNDATION OF HAWAII

The Tax Foundation of Hawaii is a private non-profit, non-partisan organization. Its purpose is to foster and encourage efficiency and economy in government. It hopes to improve the economic status and standards of living of the citizens of the Territory of Hawaii by making unprejudiced, non-partisan surveys and studies pertaining to public administration and finance. Such information that it has compiled is made available to the public by the publication of pamphlets and periodicals, or through newspapers, radio and television.

It is the function of the Tax Foundation to study the many and complex problems that modern government presents, and act as liaison between the citizen and his government.

FOREWORD

In Hawaii one out of each five civilian employees work for either the federal, territorial, or county government. Nearly one-fourth of 1957 salary and wage income in the Territory was received by civilian public employees. If the federal military is included, government wages and salaries accounted for nearly one-half of the total. These governments collected locally nearly \$300 million in taxes from business and residents in Hawaii during the past fiscal year.

Government today is big business. Territorial and county governments alone spend over \$150 million a year for various public functions. As taxpayers, residents of Hawaii should be keenly interested in its operation. The Public should become adequately and properly informed on the various aspects of government to more ably analyze and express opinion on the problems confronting modern government.

It is with these thoughts in mind that the Tax Foundation has compiled various financial data on government in this sixth edition of "Government in Hawaii." While it has been necessary to omit important statistical material because of space limitations, it is hoped that the various economic and financial data included will aid the citizens to better understand governmental operations.

We wish to thank the various officials of the territorial, county and federal governments for their cooperation. Especially helpful were the Territorial Tax Commissioner, Budget Director, Comptroller, Treasurer, City and County Controller, County Auditors, Federal Internal Revenue Service and their staff.

JAMES A. PELL, President
Tax Foundation of Hawaii

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TABLE I

TRENDS IN PER CAPITA PERSONAL INCOME

States and Hawaii

Selected Calendar Years

States	1947		1956		1957		% Change 1957 from	
	Amount	Rank	Amount	Rank	Amount	Rank	1947	1956
HAWAII	\$1,384	17	\$1,787	22	\$1,321	25	31.6	1.9
48-State Average	1,313	--	1,958	--	2,025	--	54.2	3.4
Alabama	794	46	1,254	46	1,324	45	66.8	5.6
Arizona	1,149	33	1,684	28	1,750	30	52.3	3.9
Arkansas	719	48	1,123	48	1,151	48	60.1	2.5
California	1,678	4	2,461	3	2,523	4	50.4	2.5
Colorado	1,338	20	1,870	21	1,996	16	49.2	6.7
Connecticut	1,693	3	2,697	2	2,821	1	66.6	4.6
Delaware	1,634	6	2,844	1	2,740	2	67.7	-3.7
Florida	1,143	34	1,755	25	1,836	24	60.6	4.6
Georgia	884	42	1,412	40	1,431	42	61.9	1.3
Idaho	1,251	25	1,616	34	1,630	36	30.3	0.9
Illinois	1,636	5	2,385	6	2,447	6	49.6	2.6
Indiana	1,303	21	1,977	15	2,010	15	54.3	1.7
Iowa	1,190	30	1,641	30	1,806	27	51.8	10.1
Kansas	1,288	23	1,717	26	1,787	29	38.7	4.1
Kentucky	850	45	1,339	43	1,372	44	61.4	2.5
Louisiana	881	43	1,454	39	1,566	38	77.8	7.7
Maine	1,150	32	1,641	29	1,663	34	44.6	1.3
Maryland	1,350	18	2,105	11	2,156	10	59.7	2.4
Massachusetts	1,434	15	2,236	8	2,335	8	62.8	4.4
Michigan	1,454	12	2,158	10	2,141	11	47.2	-0.8
Minnesota	1,256	24	1,767	24	1,850	23	47.3	4.7
Mississippi	662	49	964	49	958	49	44.7	-0.6
Missouri	1,221	28	1,905	18	1,940	18	58.9	1.8
Montana	1,457	11	1,871	20	1,896	21	30.1	1.3
Nebraska	1,243	26	1,605	35	1,818	26	46.3	13.3
Nevada	1,732	1	2,355	7	2,423	7	39.9	2.9
New Hampshire	1,208	29	1,785	23	1,862	22	54.1	4.3
New Jersey	1,570	7	2,408	5	2,504	5	59.5	4.0
New Mexico	988	40	1,535	37	1,686	32	70.6	9.8
New York	1,715	2	2,456	4	2,578	3	50.3	5.0
North Carolina	894	41	1,333	44	1,317	46	47.3	-1.2
North Dakota	1,446	13	1,407	41	1,435	41	-0.8	2.0
Ohio	1,412	16	2,184	9	2,255	9	59.7	3.3
Oklahoma	1,015	38	1,573	36	1,619	37	59.5	2.9
Oregon	1,518	8	1,934	16	1,914	20	26.1	-1.0
Pennsylvania	1,348	19	2,027	13	2,112	13	56.7	4.2
Rhode Island	1,436	14	2,000	14	1,990	17	38.6	-0.5
South Carolina	779	47	1,157	47	1,180	47	51.5	2.0
South Dakota	1,232	27	1,307	45	1,531	40	24.3	17.1
Tennessee	876	44	1,347	42	1,383	43	57.9	2.7
Texas	1,128	35	1,714	27	1,791	28	58.8	4.5
Utah	1,178	31	1,619	33	1,694	31	43.8	4.6
Vermont	1,099	36	1,625	32	1,665	33	51.5	2.5
Virginia	1,002	39	1,636	31	1,660	35	65.7	1.5
Washington	1,497	9	2,047	12	2,128	12	42.2	4.0
West Virginia	1,029	37	1,456	38	1,554	39	51.0	6.7
Wisconsin	1,294	22	1,872	19	1,920	19	48.4	2.6
Wyoming	1,488	10	1,927	17	2,038	14	37.0	5.8

Source: Survey of Current Business, September 1955 and State Tax Collections in 1958 (Preliminary August 25, 1958), U. S. Department of Commerce.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years); Continental U.S. Average (1957); (Amount in Millions)

Item	TERRITORY OF HAWAII								Continental U. S.	
	1947		1952		1956		1957		1957	
	Amt.	% of Total	Amt.	% of Total	Amt.	% of Total	Amt.	% of Total	% of Total	
Wages and Salaries										
Farms	\$ 67	9.3	\$ 71	8.2	\$ 69	6.7	\$ 68	6.2	0.8	
Mining	1	0.1	1	0.1	1	0.1	1	0.1	1.2	
Contract Construction	36	5.0	34	3.9	38	3.7	47	4.3	4.0	
Manufacturing	54	7.5	61	7.1	66	6.4	70	6.4	23.4	
Wholesale and Retail Trade	72	10.0	86	10.0	107	0.4	116	10.6	12.2	
Finance, Insurance and Real Estate	10	1.4	13	1.5	18	1.8	21	1.9	3.0	
Transportation	29	4.0	29	3.4	34	3.3	38	3.5	4.0	
Communication	12	1.7	15	1.7	18	1.8	20	1.8	2.1	
Services										
Hotels and Other Lodging	4	0.6	6	0.7	9	0.9	10	0.9	0.4	
Personal Service and Private Household	10	1.4	12	1.4	14	1.4	15	1.4	1.7	
Business and Repair	4	0.6	4	0.5	7	0.7	8	0.7	1.1	
Amusement and Recreation	4	0.6	5	0.6	6	0.6	6	0.5	0.5	
Profession, Social and Related Services	15	2.1	20	2.3	27	2.6	30	2.7	2.8	
Government										
Federal Civilian	102	14.1	113	13.1	114	11.1	119	10.8	3.1	
Federal Military	80	11.1	125	14.5	165	16.1	173	15.8	2.1	
State and Local (Territory and County)	42	5.8	57	6.6	73	7.1	81	7.4	5.6	
Other Industries	2	0.3	2	0.2	2	0.2	2	0.2	0.2	
Total Wages and Salaries	(545)	(75.6)	(655)	(75.8)	(767)	(74.9)	(826)	(75.2)	(68.2)	
Other Labor Income	11	1.5	18	2.1	29	2.8	31	2.8	2.6	
Proprietors Income										
Farm	6	0.8	9	1.0	10	1.0	10	0.9	3.4	
Non-Farm	82	11.4	81	9.4	79	7.7	81	7.4	9.1	
Property Income	63	8.7	81	9.4	110	10.7	119	10.8	12.4	
Transfer Payments	26	3.6	35	4.1	47	4.6	52	4.7	6.2	
Sub Total	733		879		1,041		1,119			
Less Personal Contributions for Social Insurance¹	12	1.7	15	1.7	17	1.7	21	1.9	1.9	
Total Personal Income	721	100.0	864	100.0	1,024	100.0	1,098	100.0	100.0	

Note: Detail will not necessarily add to totals due to rounding.

Sugar and pineapple company wages and salaries are included in both "Farms" and "Manufacturing". Details are shown below.

¹ Premiums and contributions for Federal Old Age and Survivors and Government Life Insurance and contribution for Federal Civilian and Railroad retirement systems.

Source: U. S. Department of Commerce, Office of Business Economics, Survey of Current Business, August, 1958, and Supplement, Personal Income—By States since 1929, dated 1956.

SUGAR AND PINEAPPLE WAGES AND SALARIES

Hawaii — Selected Years (Amount in Thousands)

Item	1947		1952		1956		1957	
	Amount	% of Total Income	Amount	% of Total Income	Amount	% of Total Income	Amount	% of Total Income
Sugar Plantation Companies	\$63,111	8.8	\$61,425	7.1	\$56,239	5.5	\$56,123	5.1
Pineapple Companies	26,581	3.7	34,807	4.0	36,951	3.6	35,405	3.2

TABLE 3
EMPLOYMENT IN HAWAII
Employment in Selected Industries
Selected Years as at December 15

Type of Employment	Number Employed					% of Total Employed				
	1953	1955	1956	1957	1958 ¹	1953	1955	1956	1957	1958 ¹
GOVERNMENT										
Dept. of Public Instruction	4,001	4,437	4,667	5,164	5,356	2.15%	2.31%	2.37%	2.56%	2.67%
Other Territorial	5,663	5,666	6,033	6,482	6,465	3.04	2.95	3.07	3.21	3.23
County	7,005	7,132	7,140	7,279	7,459	3.77	3.71	3.63	3.60	3.72
Sub-Total Local Governments	16,669	17,235	17,840	18,925	19,280	8.96	8.97	9.07	9.37	9.62
Federal Government	22,337	22,951	25,640	24,196	24,449	12.00	11.95	13.04	11.98	12.19
Sub-Total Government	39,006	40,186	43,480	43,121	43,729	20.96	20.92	22.11	21.35	21.81
PRIVATE INDUSTRY										
Sugar	22,240	20,479	17,186	16,325	15,804	11.95	10.66	8.74	8.08	7.88
Pineapple	9,832	9,142	9,351	8,760	9,360	5.28	4.76	4.75	4.34	4.67
Other Agricultural	11,142	13,046	12,220	12,700	12,684	5.99	6.79	6.21	6.29	6.33
Other Food Processing	2,837	2,830	2,852	3,171	2,965	1.52	1.47	1.45	1.57	1.48
Apparel Manufacturing	1,027	1,481	1,565	1,656	1,581	0.55	0.77	0.80	0.82	0.79
Printing and Publishing	1,585	1,635	1,681	1,664	1,644	0.85	0.85	0.85	0.82	0.82
Other Manufacturing	2,938	3,088	2,961	3,637	3,825	1.58	1.61	1.51	1.80	1.91
Transportation	6,912	7,297	8,145	8,436	8,187	3.71	3.80	4.14	4.18	4.08
Communications	1,742	1,585	1,650	1,742	1,874	0.94	0.83	0.84	0.86	0.93
Other Utilities	1,933	1,912	2,011	2,007	1,994	1.04	1.00	1.02	0.99	0.99
Retail Trades	32,699	35,071	27,683	27,358	27,345	17.57	18.26	14.07	13.54	13.64
Wholesale Trades			8,458	10,749	8,775			4.30	5.32	4.37
Services	18,457	19,868	20,291	22,664	21,147	9.92	10.35	10.32	11.22	10.54
Domestics and Self-Employed	19,196	19,550	21,175	21,175	21,175	10.31	10.18	10.76	10.48	10.56
Construction	10,363	10,165	10,969	11,341	12,790	5.57	5.29	5.58	5.61	6.38
All Others ²	4,203	4,716	5,011	5,512	5,651	2.26	2.46	2.55	2.73	2.82
Sub-Total Private Industry	147,106	151,865	153,209	158,897	156,801	79.04	79.08	77.89	78.65	78.19
Total Number Employed	186,112	192,051	196,689	202,018	200,530	100.00%	100.00%	100.00%	100.00%	100.00%
Unemployment as % of Civilian Labor Force	5.5	4.4	4.0	3.6	3.1					

1 November 15, 1958 data.

2 Finance, Insurance and Real Estate.

Source: Monthly reports on labor force estimates, Department of Labor and Industrial Relations, Bureau of Research and Statistics, Territory of Hawaii.

TABLE 4

PUBLIC EMPLOYMENT
State and Local Government Employees
Full-Time Equivalent per 10,000 Population
By Function and By States: April 1957

States	All Functions	Public Schools ¹	Higher Educ.	Highways	Health Hspt.	Police Fire	Parks Recr. ²	Water	General Control	All Others ³
Wyoming	368.1	148.7	24.6	43.1	45.8	18.1	23.7	6.9	21.9	35.3
New York	350.4	96.5	7.5	23.9	58.8	37.5	9.8	4.6	19.3	92.5
Nevada	340.9	111.2	13.0	49.0	43.9	32.2	14.8	3.4	35.3	38.1
California	334.2	116.5	23.8	21.8	40.1	29.0	17.5	7.4	24.5	53.6
Washington	324.4	118.5	21.3	32.4	28.6	22.1	15.0	6.4	16.8	63.3
Oregon	320.9	124.7	20.9	35.7	26.5	21.7	17.2	6.7	25.5	42.0
Kansas	320.5	126.4	25.8	42.0	33.0	17.5	7.8	5.3	26.4	36.3
Louisiana	319.9	117.9	20.1	33.6	37.0	21.5	17.4	4.2	17.6	50.6
Massachusetts	315.5	89.8	4.2	28.6	49.6	44.1	6.8	6.6	22.7	63.1
Montana	314.1	125.7	20.1	41.2	19.5	17.7	19.8	5.8	29.4	34.9
Nebraska	314.1	120.0	16.8	29.5	34.1	16.5	14.2	6.3	23.2	53.5
Colorado	312.1	119.3	25.7	32.0	31.8	19.5	12.0	8.3	20.7	42.8
Florida	308.6	107.7	14.7	28.3	40.9	24.5	20.5	6.3	18.8	46.9
Idaho	306.4	118.9	21.6	40.2	25.1	18.7	24.4	4.1	21.1	32.3
Oklahoma	300.7	127.3	24.1	33.3	27.1	18.6	11.6	7.2	18.7	32.8
HAWAII	298.8	90.1	12.2	28.2	40.3	26.1	18.8	11.2	24.6	47.3
New Mexico	298.1	125.6	27.5	30.2	19.8	15.2	13.5	5.9	20.4	40.0
S. Dakota	295.9	136.1	20.2	37.6	16.8	12.7	11.6	4.0	24.1	32.8
Iowa	292.5	134.4	23.8	30.3	27.5	13.5	7.0	4.2	17.5	34.3
Minnesota	285.2	112.6	22.6	31.4	33.9	15.6	9.8	4.3	16.4	38.6
Utah	282.9	121.0	29.5	26.1	23.6	17.6	11.9	6.0	18.8	28.4
Arizona	282.7	117.6	16.3	29.9	22.6	17.4	17.1	3.9	20.9	37.0
U. S. Av. ⁴	281.4	106.3	14.9	26.1	32.8	23.6	10.4	5.3	17.8	44.2
N. Dakota	280.8	131.8	21.8	31.5	16.3	12.0	13.6	3.3	23.7	26.8
Michigan	279.2	105.5	25.9	20.4	35.6	23.2	8.0	4.7	17.5	38.4
Connecticut	277.0	101.9	10.4	29.1	34.9	31.1	6.9	3.8	19.8	39.1
N. Hampshire	273.0	84.2	15.9	52.4	29.8	21.9	10.7	5.2	13.2	39.7
Georgia	272.0	116.9	12.4	27.5	37.1	18.1	11.0	5.5	14.3	29.2
Vermont	267.5	101.3	22.7	48.1	16.4	16.6	12.5	3.9	13.7	32.3
Delaware	267.3	93.7	21.8	28.5	28.4	20.3	8.6	4.8	23.1	38.1
N. Jersey	265.4	97.4	6.0	21.3	35.8	33.7	8.1	4.8	19.8	38.5
Texas	264.1	115.8	15.9	27.8	21.3	18.4	8.5	8.0	16.5	31.9
Tennessee	264.0	105.6	14.6	30.5	27.7	15.9	8.7	5.7	10.7	44.6
Indiana	262.4	100.9	20.2	20.6	33.8	20.7	7.9	4.1	22.9	31.3
Maine	261.9	102.0	10.6	42.1	20.3	17.6	9.6	6.2	21.5	32.0
D. C.	261.7	73.2	-	12.1	33.9	47.6	3.4	7.1	13.5	70.9
Maryland	260.0	98.0	13.2	19.8	34.5	28.4	7.4	5.6	14.5	38.6
Ohio	259.7	102.4	13.6	22.9	26.9	21.6	6.7	6.0	19.9	39.7
Mississippi	259.5	115.1	18.0	36.9	27.2	11.9	13.5	4.0	12.5	20.4
Alabama	258.9	114.0	14.8	33.4	24.1	15.4	9.6	4.5	12.0	31.1
Rhode Is.	256.9	77.1	9.9	23.0	29.8	34.8	8.4	5.8	20.0	48.1
S. Carolina	255.4	123.8	14.0	26.3	27.6	14.4	11.0	2.9	12.3	23.1
Virginia	254.9	107.9	14.6	32.1	25.0	16.5	8.3	3.2	14.7	32.6
Wisconsin	253.4	90.5	16.3	28.4	24.2	22.1	10.9	4.1	16.0	40.9
Illinois	252.9	92.4	11.9	15.2	26.6	25.5	10.0	5.2	15.4	50.7
Missouri	249.7	99.9	9.1	22.5	33.2	21.7	9.8	4.8	20.6	28.1
Arkansas	248.4	120.5	13.9	28.5	26.6	12.7	10.0	4.2	12.8	19.2
N. Carolina	241.5	112.8	13.3	24.2	24.0	13.8	8.6	4.5	9.3	31.0
Kentucky	229.6	99.3	10.7	29.7	20.4	15.3	13.5	4.6	10.6	25.5
Pennsylvania	227.4	90.4	5.8	25.3	23.1	21.7	5.9	4.4	18.3	32.5
W. Virginia	226.7	115.6	12.8	24.7	17.0	12.8	6.7	3.0	13.8	20.3
Alaska	206.0	94.1	10.2	7.5	13.6	14.1	9.5	3.3	11.7	42.0

¹ Elementary and secondary schools.

² Includes natural resources.

³ Includes employees in special schools, welfare, sewers and other sanitation, housing and urban redevelopment, air and water transportation, correction, libraries, state liquor stores, other public service enterprises such as electric power, transit and gas supply system, and all other general government functions.

⁴ Continental United States average.

Source: U. S. Department of Commerce, Bureau of the Census, **Compendium of Public Employment**, 1957 Census of Governments, Vol. II, No. 2.

TABLE 5

TRENDS IN POPULATION **Territory of Hawaii — By Counties** **Mid-Year Estimates¹**

Year	Territory		Honolulu		Maui ²		Hawaii		Kauai ³	
	Number	Annual Change	Number	Annual Change	Number	Annual Change	Number	Annual Change	Number	Annual Change
1948	491,146	3.2%	346,443	3.4%	48,773	2.5%	66,805	1.8%	29,125	4.7%
1949	481,537	-2.0	334,879	-3.3	48,525	-0.5	68,448	2.5	29,685	1.9
1950	471,447	-2.1	323,517	-3.4	48,833	0.6	68,830	0.6	30,267	2.0
1951	472,602	0.2	328,426	1.5	47,729	-2.3	66,330	-3.6	30,117	-0.5
1952	465,325	-1.5	325,797	-0.8	46,236	-3.1	64,004	-3.5	29,288	-2.8
1953	473,214	1.7	335,054	2.8	45,666	-1.2	62,894	-1.7	29,600	1.1
1954	481,386	1.7	343,414	2.5	45,443	-0.5	62,956	0.1	29,573	-0.1
1955	500,976	4.1	362,196	5.5	45,764	0.7	63,366	0.7	29,650	0.3
1956	523,359	4.5	386,694	6.8	45,262	-1.1	62,666	-1.1	28,737	-3.1
1957	551,537	5.4	416,112	7.6	44,087	-2.6	62,503	-0.3	28,835	0.3
1958	575,771	4.4	443,542	6.6	43,571	-1.2	60,710	-2.9	27,948	-3.1

¹ Excludes resident military, but includes military dependents.

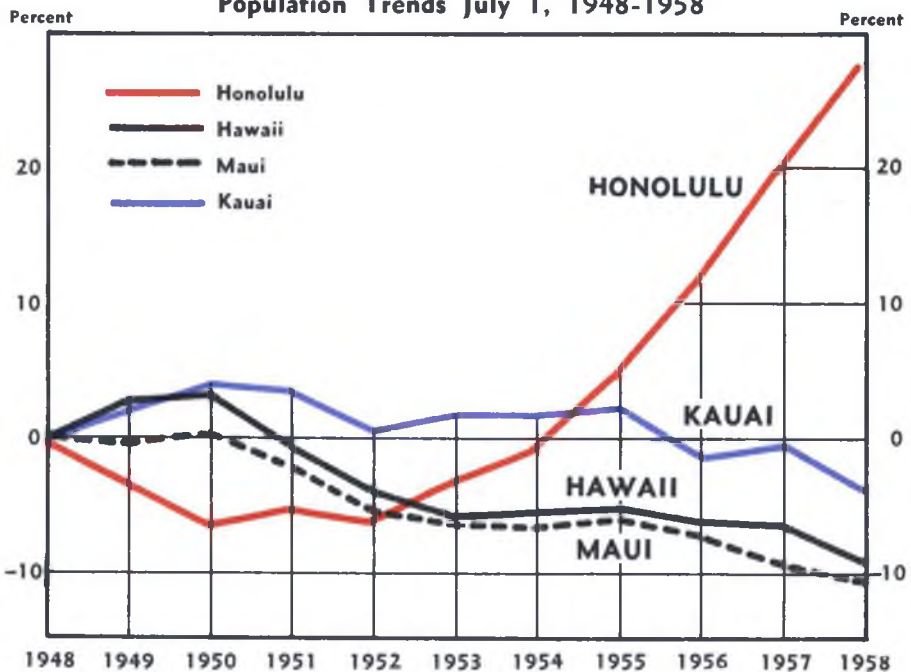
² Includes Molokai and Lanai Islands.

³ Includes Niihau Island.

Source: Bureau of Vital Statistics, Territorial Board of Health.

CHART I

TRENDS IN COUNTY POPULATIONS **Population Trends July 1, 1948-1958**



Source: Table 5

TABLE 6
TAX COLLECTIONS IN HAWAII
Selected Years By Units of Government

Unit of Government and Sources	1948	1953	1956	1957	1958
Federal (Fiscal Years)					
Ind. Income and Employment	\$ 79,268,425	\$ 95,757,293	\$100,847,000	\$110,947,000	\$122,838,000
Corp. Income and Excess Profits	17,893,777	30,214,078	30,846,000	33,621,000	33,764,000
Retail Excise	1,439,150	1,476,312	980,000	995,000	1,069,000
Communications	939,677	1,583,736	1,231,000	1,321,000	1,423,000
Transportation, Persons and Property	1,096,941	1,352,242	1,151,000	1,252,000	1,276,000
Admissions	2,314,906	2,406,848	1,134,000	1,096,000	1,003,000
Unemployment Insurance	510,244	574,454	612,000	665,000	728,000
All Others	4,714,767	2,953,723	3,892,000	4,377,000	4,198,000
Sub-Total	\$108,177,887	\$136,318,686	\$140,693,000	\$154,274,000	\$166,299,007
Territory of Hawaii (Fiscal Years)					
Gross Income ¹	\$ 25,095,543	\$ 31,841,627	\$ 35,287,579	\$ 38,138,517	\$ 48,621,304
Fuel	5,251,951	8,731,040	10,928,641	11,873,574	12,322,899
Liquor	1,630,920	1,980,518	2,101,494	2,173,822	2,750,252
Tobacco	566,923	1,143,611	1,264,361	1,249,024	1,698,496
Insurance	476,277	951,420	1,095,266	1,229,012	1,382,782
Public Utilities	1,784,547	2,276,734	2,625,455	3,003,093	3,382,493
Banks and Other Financial Corporations ²	125,000	175,000	175,000	175,000	281,610
Corporate Income ³	3,239,473	3,216,997	3,487,326	4,162,393	4,616,399
Personal Income ⁴ —					
Compensation and Dividends	9,999,054	11,147,661	12,337,804	13,218,342	9,233,529
Net Income	1,484,829	1,670,634	1,876,153	2,113,435	10,251,367
Inheritance & Estate	295,184	283,037	238,994	426,605	338,604
Real Property ⁵	9,846,453	10,844,976	11,245,040	12,966,082 ⁶	16,143,893 ⁶
Licenses, Permits and Others	313,931	265,172	321,764	266,103	450,294
Unemployment Compensation	2,387,410	2,175,189	2,401,330	2,835,967	3,104,358
Sub Total	\$ 62,497,495	\$ 76,703,616	\$ 85,386,207	\$ 93,830,969	\$114,578,280
Counties (Previous Calendar Year)					
Liquor License Fees	\$ 383,171	\$ 444,919	\$ 368,531	\$ 408,186	\$ 418,600
Utility Franchise	305,589	449,419	595,585	659,612	746,402
Vehicle Weight	2,146,514	3,395,713	3,733,098	3,913,213	4,110,220
Licenses, Permits and Others	617,036	760,985	823,896	828,405	1,016,650
Sub Total	\$ 3,452,310	\$ 5,051,036	\$ 5,521,110	\$ 5,809,416	\$ 6,291,872
Grand Total	\$174,127,692	\$218,073,338	\$231,600,317	\$253,914,385	\$287,169,152

¹ Includes Consumption and Compensating Taxes.

² Effective on 1957 income; Bank tax until January 1, 1958.

³ Includes payments on estimated taxes from January 1, 1958.

⁴ Compensation and Dividends Tax repealed effective 1-1-58. Net income includes withheld and estimated tax amounts from 1-1-58.

⁵ Adjusted for late collections. Includes Personal Property Taxes for prior years repealed 1-2-48 (\$1,166,075 for 1948).

⁶ Adjusted by \$6,362,000 collected in 1958 for 1957.

⁷ Preliminary.

Source: Internal Revenue Service, U. S. Treasury Department, Washington and Honolulu; Territorial Comptroller; City and County Controller and County Auditors.

TABLE 7

ALLOCATION OF TERRITORIAL AND COUNTY TAXES

Biennium 1955-57 and Fiscal 1958
(In Thousands of Dollars)

Types of Taxes	Biennium 1955-57						Fiscal 1958					
	Allocated to						Allocated to					
	Terr.	Honl.	Maui	Hawaii	Kauai	Total	Terr.	Honl.	Maui	Hawaii	Kauai	Total
Territorial Collections												
Gross Income	\$ 48,504	\$13,707	\$3,738	\$4,984	\$2,492	\$ 73,426	\$34,753	\$ 7,628	\$2,080	\$2,774	\$1,387	\$ 48,621
Fuel	15,360	5,788	953	275 ¹	426	22,802	8,033	3,203	475	357 ¹	255	12,323
Liquor	4,275					4,275	2,750					2,750
Tobacco	2,513					2,513	1,698					1,698
Insurance	2,324					2,324	1,383					1,383
Public Utilities	5,629					5,629	3,382					3,382
Banks and Fin. Corp.	350					350	282					282
Income—Corp.	7,650					7,650	4,616 ²					4,616 ²
Income—Ind. ³	29,546					29,546	19,485					19,485
Inheritance	666					666	339					339
Real Property ⁴		18,755	2,079	2,084	1,294	24,211		12,857	1,238	1,263	786	16,144
Others	588					588	450					450
Unemp. Compensation	5,237					5,237	3,104					3,104
Sub Total	\$122,641	\$38,250	\$6,770	\$7,343	\$4,212	\$179,217	\$80,275	\$23,687	\$3,794	\$4,393	\$2,428	\$114,578
County Collections⁵												
Liquor Fees ⁶	\$ --	\$ 521	\$ 82	\$ 120	\$ 54	\$ 777	\$ --	\$ 288	\$ 45	\$ 59	\$ 26	\$ 419
Utility Franchise	--	1,029	54	129	43	1,255	--	621	29	72	24	746
Motor Vehicle Weight	--	5,369	738	990	548	7,646	--	2,921	375	524	290	4,110
All Others	--	1,257	132	194	70	1,652	--	774	77	118	48	1,017
Sub Total	--	\$ 8,176	\$1,007	\$1,434	\$ 714	\$ 11,331	--	\$ 4,605	\$ 526	\$ 773	\$ 388	\$ 6,292
Total	\$122,641	\$46,427	\$7,776	\$8,777	\$4,926	\$190,457	\$80,275	\$28,292	\$4,320	\$5,166	\$2,816	\$120,870

Detail may not add to totals because of rounding.

1 Amounts retained by Territory for County highways excluded: \$825 during 1955-57 and \$383 during fiscal 1958.

2 Includes amounts paid on declared estimated taxes under new law effective 1-1-58.

3 Includes Compensation and Dividends Taxes repealed 1-1-58; Public Welfare Taxes repealed 7-1-43; and Personal Net Income Taxes. Amount for 1958 also includes payments for withholding and payments on declared estimated taxes under new law effective 1-1-58 (See Table 5).

4 Includes Personal Property Tax collections for prior years; repealed 1-1-48. Biennial amounts exclude \$4,476 late collections for 1955 and include \$6,362 estimated late collections for 1957 excluded from fiscal 1958 collections.

5 Prior calendar year collections.

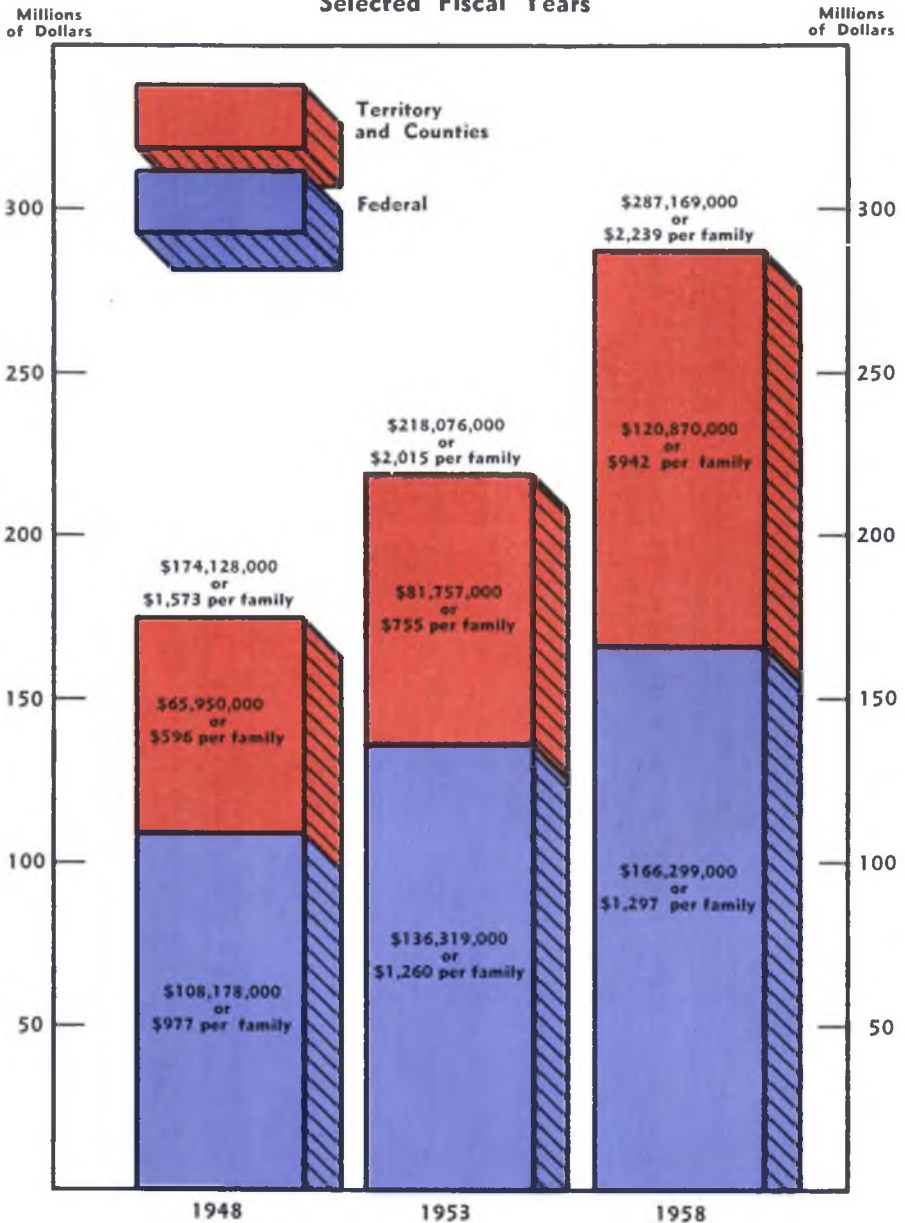
6 Collected by Liquor Commission.

Source: Territorial Tax Commissioner; Territorial Comptroller; City and County Controller and County Auditors.

CHART 2

TAX COLLECTIONS IN HAWAII

Federal, Territory and Counties
Selected Fiscal Years



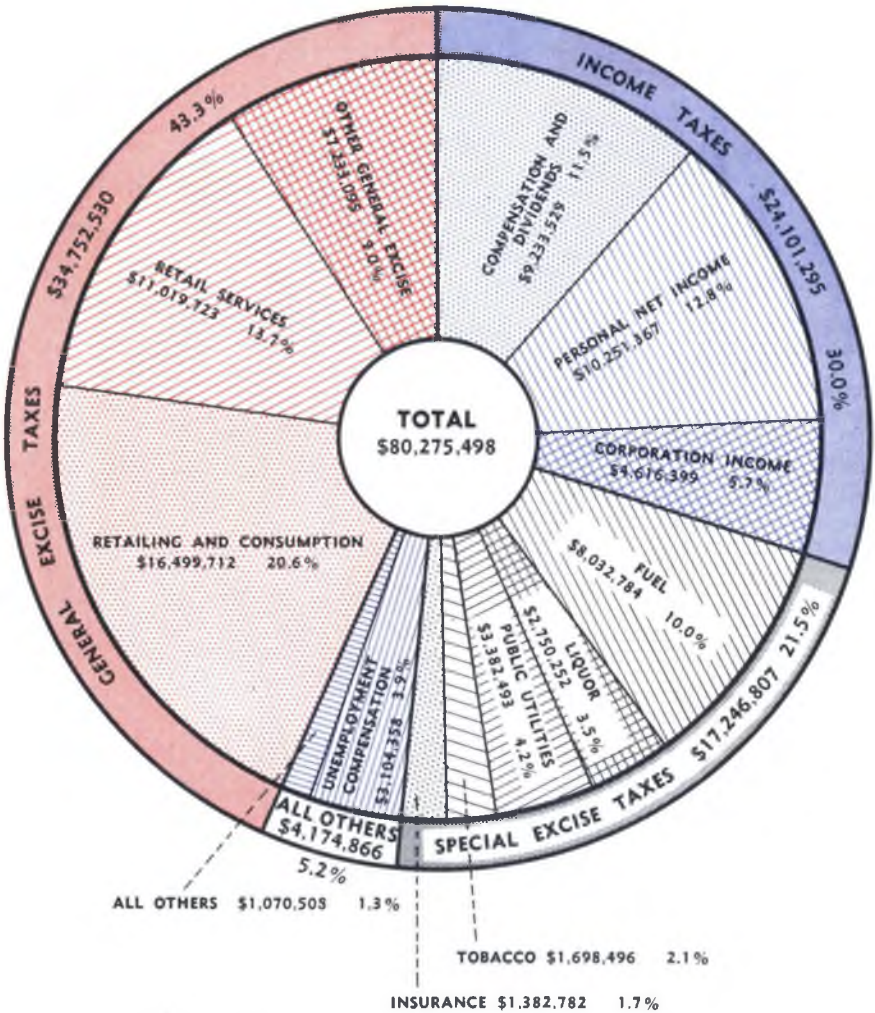
Note: Gross tax collections—not adjusted for refunds. Based on 4.3 household. County data are for previous calendar years.

Source: Table 6 and Department of Commerce, Bureau of Census reports for 1949 and 1950.

CHART 3

SOURCES OF TERRITORIAL GOVERNMENT TAX REVENUES

General and Special Fund Taxes
Fiscal Year 1958



Note: Excludes county share of taxes
Source: Table 7

TABLE 8

STATE AND LOCAL TAX BURDEN

Tax Collections Related to Population and Personal Income

Fiscal Years 1953, 1957 and 1958 (Estimated)¹

States	1953		Per Capita Tax		1958		% of Per Capita Income		1958		
	Amount	Rank	Amount	Rank	Amount	Rank	1953 %	1957 %	Rank	1958 %	Rank
HAWAII	\$171.14		\$185.09	13	\$213.34	5	9.9	10.4	13	11.7	4
U.S. Average	134.22		174.50	--	174.85	--	7.8	8.9	--	8.6	--
Alabama	75.27		107.23	48	106.11	48	7.2	8.6	36	8.0	36
Arizona	140.42		161.15	25	159.31	33	8.5	9.6	23	9.1	27
Arkansas	76.13		99.83	49	111.78	47	7.9	8.9	32	9.7	19
California	191.05		234.52	3	230.95	3	8.9	9.5	24	9.2	25
Colorado	172.43		189.71	11	198.08	11	9.6	10.1	14	9.9	16
Connecticut	142.29		225.10	4	212.00	6	6.1	8.3	39	7.5	43
Delaware	105.08		149.66	34	165.66	25	4.8	5.3	49	6.0	49
Florida	142.27		171.04	22	187.62	16	9.7	9.7	16	10.2	14
Georgia	96.03		132.54	39	130.77	40	7.9	9.4	26	9.1	26
Idaho	133.20		171.83	21	175.37	21	8.5	10.6	11	10.8	8
Illinois	136.67		175.37	20	181.62	18	6.6	7.4	44	7.4	44
Indiana	132.01		129.93	41	157.11	34	7.5	6.6	48	7.8	39
Iowa	146.16		208.69	7	195.12	14	9.0	12.7	1	10.8	7
Kansas	144.24		160.49	26	167.21	24	8.4	9.3	27	9.4	24
Kentucky	79.54		114.03	45	115.48	43	6.7	8.5	37	8.4	34
Louisiana	134.44		164.32	24	165.00	26	10.8	11.3	5	10.5	11
Maine	131.32		157.67	29	172.41	22	9.0	9.6	22	10.4	13
Maryland	122.01		167.32	23	162.72	30	6.4	7.9	42	7.5	42
Mass.	166.24		216.19	5	213.42	4	8.7	9.7	18	9.1	28
Michigan	149.52		177.20	18	176.46	20	7.7	8.2	41	8.2	35
Minnesota	152.76		184.57	15	196.84	12	9.7	10.4	12	10.6	10
Mississippi	80.89		117.59	43	117.00	42	9.5	12.1	4	12.2	1
Missouri	103.35		130.16	40	134.03	39	6.2	6.8	47	6.9	46
Montana	139.28		180.20	16	188.46	15	7.8	9.6	20	9.9	17
Nebraska	120.16		142.85	37	160.25	31	7.3	8.9	31	8.8	30
Nevada	196.28		293.58	1	292.84	1	8.4	12.5	2	12.1	2
N. Hampshire	129.80		155.38	30	160.04	32	8.5	8.7	35	8.6	33
New Jersey	142.86		200.61	9	200.53	9	6.8	8.3	40	8.0	37
New Mexico	123.04		152.65	31	164.30	27	9.0	9.9	15	9.7	20
New York	188.07		236.07	2	243.24	2	9.0	9.6	21	9.4	22
N. Carolina	95.22		116.96	44	115.42	44	8.3	8.8	34	8.8	31
N. Dakota	143.26		157.98	28	168.77	23	11.7	11.2	6	11.8	3
Ohio	119.30		150.04	33	150.62	37	6.1	6.9	46	6.7	48
Oklahoma	124.59		152.34	32	156.48	35	8.9	9.7	17	9.7	21
Oregon	151.14		210.30	6	195.54	13	8.3	10.9	10	10.2	15
Pennsylvania	112.95		184.84	14	164.25	28	6.3	9.1	30	7.8	40
Rhode Island	129.60		141.33	38	153.95	36	7.0	7.1	45	7.7	41
S. Carolina	101.29		107.87	47	105.95	49	9.1	9.3	28	9.0	29
S. Dakota	137.80		158.84	27	164.25	29	11.1	12.2	3	10.7	9
Tennessee	88.19		122.89	42	121.12	41	7.8	9.1	29	8.8	32
Texas	104.95		143.25	36	141.80	38	6.9	8.4	38	7.9	38
Utah	128.41		179.16	17	177.88	19	8.5	11.1	8	10.5	12
Vermont	137.63		176.82	19	185.41	17	9.8	10.9	9	11.1	5
Virginia	90.14		144.20	35	113.80	46	6.1	8.8	33	6.9	47
Washington	156.69		194.79	10	199.96	10	8.2	9.5	25	9.4	23
W. Virginia	88.84		111.34	46	114.28	45	7.0	7.6	43	7.4	45
Wisconsin	155.29		207.32	8	210.58	7	8.9	11.1	7	11.0	6
Wyoming	154.61		186.19	12	201.77	8	8.4	9.7	19	9.9	18

¹ Estimated for 1957 and 1958 on same ratio of state and local as reported for 1953, and adjusted for total collections; state collections are as reported by the U. S. Department of Commerce.

Source: Statistical Abstract of the U. S., 1957; Survey of Current Business, August 1956; Compendium of State Government Finance in 1957, State Tax Collections in 1958, U. S. Department of Commerce; Territorial Tax Commissioner and Comptroller, City and County Controller, County Auditors.

TABLE 9

GENERAL EXCISE TAX COLLECTIONS **Territory of Hawaii** **Fiscal Years 1956 - 1958¹**

Activities	1956	1957 ²	1958	Change 1958 from 1957	
				Amount	Percent
Retailing	\$14,829,640	\$16,004,194	\$22,382,656	\$ 6,378,462	39.85
Services	2,522,832	2,957,277	4,397,941	1,440,664	48.72
Contracting	2,509,838	3,030,587	4,637,543	1,606,956	53.02
Theater, Amusement, Radio	417,912	639,263	613,764	— 25,499	— 3.99
Interest	239,197	253,896	371,519	117,623	46.33
Commissions	798,774	866,034	1,172,960	306,926	35.44
Rentals	2,124,931	2,297,301	3,588,487	1,291,186	56.20
Airlines	174,936	194,694	314,459	119,765	61.51
All Others	436,763	458,885	718,190	259,305	56.51
Consumption	739,773	726,183	1,132,845	406,662	56.00
Sub Total	\$24,794,596	\$27,428,314	\$39,330,364	\$11,902,050	43.39
Sugar Processing	\$ 2,707,334	\$ 2,847,765	\$ 2,453,881	\$ — 393,884	—13.83
Pineapple Canning	2,355,965	2,296,362	2,690,732	394,370	17.17
Sub Total	\$ 5,063,299	\$ 5,144,127	\$ 5,144,613	\$ 486	0.01
Producing	\$ 620,543	\$ 663,631	\$ 561,299	\$ — 102,332	—15.42
Manufacturing ³	1,700,808	1,692,499	888,958	— 803,541	—47.48
Sub Total	\$ 2,321,351	\$ 2,356,130	\$ 1,450,257	\$ — 905,873	—38.45
Wholesaling	\$ 2,675,289	\$ 2,728,661	\$ 2,204,009	\$ — 524,652	—19.23
Intermediary Services	32,852	44,244	47,455	3,211	7.26
Compensating	216,909	258,309	211,744	— 46,565	—18.03
Blind Vendors	3,107	3,046	3,659	613	20.12
Sub Total	\$ 2,928,157	\$ 3,034,260	\$ 2,466,867	\$ — 567,393	—18.70
Penalties	\$ 135,500	\$ 130,035	\$ 114,484	\$ — 15,551	—11.96
Licenses & Fees	44,676	45,651	114,719	69,068	151.30
Total Collections	\$35,287,579	\$38,138,517	\$48,621,304	\$10,482,787	27.49

1 Includes Consumption and Compensating Taxes.

2 Tax rates were changed effective July 1, 1957 as follows: Retailing, Consumption and all types of services from 2½% to 3½%; Producing and Manufacturing from 1½% to 1%; Canning other than pineapple from 2½% to 1%; Wholesaling, Intermediary Services and Compensation from 1% to 3/4% of 1%; Sugar Processing and Pineapple Canning unchanged at 2½%; Blind vendors unchanged at 1%.

3 Includes Canning other than Pineapple for 1956 (\$129,995) and 1957 (\$118,319) at 2½% rate and 1958 (not segregated) at 1%.

Source: Territorial Tax Commissioner.

TABLE 10

DISTRIBUTION OF GENERAL EXCISE TAXES **Fiscal Years 1956 - 1958¹**

	1956	1957	1958	Change 1958 from 1957	
				Amount	Percent
Honolulu (55%)	\$ 6,558,482	\$ 7,148,782	\$ 7,627,826	\$ 479,044	6.70
Hawaii (20%)	2,384,902	2,599,557	2,773,755	174,198	6.70
Maui (15%)	1,788,677	1,949,668	2,080,316	130,648	6.70
Kauai (10%)	1,192,452	1,299,779	1,386,877	87,098	6.70
Sub Total — Counties	\$11,924,513	\$12,997,786	\$13,868,774	\$ 870,988	6.70
Territorial Share	\$23,363,066	\$25,140,731	\$34,752,530	\$ 9,611,799	38.23
Total	\$35,287,579	\$38,138,517	\$48,621,304	\$10,482,787	27.49

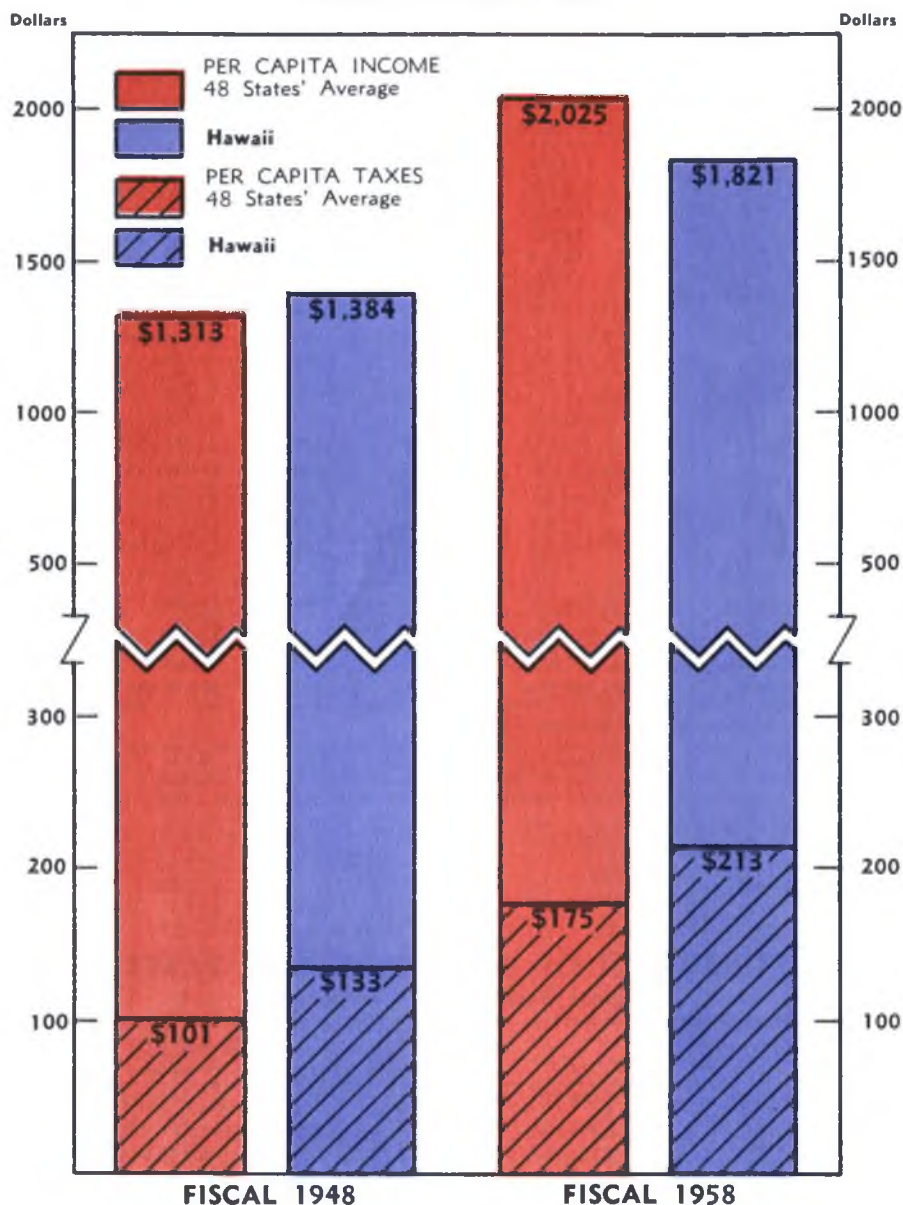
1 Includes Consumption and Compensating Taxes.

Source: Territorial Tax Commissioner.

CHART 4

PER CAPITA INCOME AND PER CAPITA TAXES

States and Hawaii¹
Fiscal 1948 and 1958



¹ Per capita personal income for 1947 and 1957; Unemployment Compensation collections excluded.
Source: Table 8 and U. S. Department of Commerce, Bureau of the Census reports for 1949 and 1950.

TABLE II
STATE PERSONAL INCOME TAX DATA
As at January 1, 1959

State	Tax Rate				Steps in Range	Exemptions			Standard Deduction	Federal Income Tax Deductible
	Min.	Up to	Max.	Over		Married	Single	Dependents		
HAWAII	3%	\$ 500	9%	\$30,000	8	\$ 800	\$ 400	\$400	Yes	No
Alabama	1½	1,000	5	5,000	4	3,000	1,500	300	Yes	Yes
Arizona	1	1,000	4½	7,000	8	2,000	1,000	600	Yes	Yes
Arkansas	1	3,000	5	25,000	5	35	17½	6	Yes	No
California	1	5,000	6	25,000	6	3,500	2,000	400	Yes	No
Colorado ¹	1	1,000	10	11,000	12	1,500	750	750	Yes	Yes
Delaware	1½	1,000	8	8,000	8	1,200	600	600	No	Yes ¹¹
Georgia	1	1,000	6	10,000	6	3,000	1,500	600	Yes	No
Idaho	2	1,000	8	5,000	6	1,500	700	200 ¹⁰	Yes	Yes
Indiana ²	1½	Flat Rate			1	1,000	Per Taxpayer		No	No
Iowa	¾	1,000	3¾	4,000	5	30	15	7½	Yes	Yes
Kansas	1½	2,000	5½	7,000	5	1,200	600	600	Yes	Yes
Kentucky ³	2	3,000	6	8,000	5	26	13	13	Yes	Yes
Louisiana	2	10,000	6	50,000	3	5,000	2,500	400	Yes	Yes
Maryland ⁴	3	Flat Rate			1	1,600	800	800	Yes	No
Mass. ⁵	1.545	Flat Rate			1	4,000 ⁹	2,000	400	No	No ¹¹
Minnesota	1	1,000	10	20,000	10	30	10	10	Yes	Yes
Mississippi	2	5,000	6	25,000	5	6,000	4,000	0	Yes	No
Missouri	1	1,000	4 ⁸	9,000	7 ¹²	2,400	1,200	400	Yes	Yes
Montana	1	1,000	5	7,000	8	1,200	600	600	Yes	Yes
N. H. ⁶	4¼						600 of taxable income		No	No
N. M.	1	10,000	4	100,000	4	2,500	1,500	200	Yes	Yes
N. Y.	2	1,000	7	9,000	6	2,500	1,000	400	Yes	No
N. C.	3	2,000	7	10,000	5	2,000	1,000	300	Yes	No
N. D.	1	3,000	11	15,000	7	1,500	600	600	No	Yes
Oklahoma	1	1,500	6	7,500	6	2,000	1,000	500	Yes	Yes
Oregon	3	500	9½	8,000	7	1,200	600	600	Yes	Yes
S. C.	2	2,000	5	6,000	4	2,000	1,000	400	Yes	Yes ¹¹
Tennessee ⁷	6					0	0	0	No	No
Utah	1	1,000	5	4,000	5	1,200	600	600	Yes	Yes
Vermont	2	1,000	7½	5,000	4	1,000	500	500	Yes	No
Virginia	2	3,000	5	5,000	3	2,000	1,000	200	Yes	No
Wisconsin	1	1,000	8½	14,000	15	14	7	7	Yes	Yes ¹¹

Note: In fourteen states and Hawaii, optional short form tax tables may be used. In Arkansas, Iowa, Kentucky, Minnesota, and Wisconsin, personal exemption is deducted from computed tax.

1 A surtax of 2% is levied on certain income in excess of \$600.

2 Applies to gross income.

3 Surtax of 10% of first \$25 of normal tax; 20% on next \$75; 30% on over \$100.

4 Applies also to net investment income over \$500 at 5%.

5 Applies to business or employment income and Annuities; Interest and dividends taxed at 6.18%; Gain on Sale of Intangibles at 3.09%.

6 Applies to interest and dividends.

7 Applies to stocks and bonds at 6% if taxable income exceeds \$25.

8 Deductions from tax graduated from \$5 for net taxable incomes of \$1000 to \$2000 to \$135 for net taxable incomes over \$9,000.

9 Maximum allowance. Spouses earnings up to \$2,000 are deductible.

10 Total tax is reduced by \$5 for each qualified dependent.

11 Limited in Delaware to \$300; in South Carolina to \$500; and in Wisconsin to 3% of net income.

In Massachusetts, amount paid on business income is deductible.

12 One rate applies on total net income within specified amount.

Source: State and Local Tax Service, Prentice-Hall, Inc., New York.

TABLE 12

COMPARISON OF ESTIMATED INDIVIDUAL STATE NET INCOME TAX BURDENS January 1, 1959

State	Single				Married — No Depend.				Married — 2 Depend.			
	Income				Income				Income			
	\$3,000	\$5,000	\$10,000	\$25,000	\$3,000	\$5,000	\$10,000	\$25,000	\$3,000	\$5,000	\$10,000	\$25,000
HAWAII	\$88	\$163	\$404	\$1275	\$62	\$121	\$326	\$1063	\$34	\$89	\$286	\$1012
Alabama	12	44	166	517	0	9	116	556	0	4	101	546
Arizona	14	34	118	424	4	16	68	343	0	6	50	311
Arkansas	10	37	145	625	0	19	128	607	0	7	116	595
California	7	22	78	462	0	7	49	251	0	0	41	235
Colorado	18	39	131	669	9	27	116	822	0	8	75	713
Delaware	31	77	321	1327	19	56	279	1279	4	25	198	1183
Georgia	14	44	187	913	0	14	127	823	0	0	87	751
Idaho	43	98	305	867	18	44	191	826	5	29	174	816
Indiana ¹	30	60	135	360	30	60	135	360	30	60	135	360
Iowa	14	44	154	418	2	33	154	488	0	25	149	489
Kansas	25	51	152	522	18	36	103	424	4	22	79	383
Kentucky	39	73	242	770	29	65	255	936	8	48	246	941
Louisiana	0	19	80	242	0	0	38	216	0	0	28	209
Maryland	57	102	229	608	33	78	205	584	0	30	157	536
Massachusetts ²	4	23	70	178	0	17	68	206	0	8	60	200
Minnesota	28	68	231	773	12	54	235	959	0	44	232	976
Mississippi	0	4	88	553	0	0	48	453	0	0	48	453
Missouri	11	30	104	359	0	13	83	402	0	6	69	386
Montana	20	42	132	472	13	33	125	556	2	17	93	516
New Mexico	8	20	50	141	0	11	44	166	0	9	43	167
New York	41	88	285	1154	4	41	206	1049	0	18	166	993
N. Carolina	51	108	325	1184	21	68	265	1114	3	48	231	1072
N. Dakota	17	29	126	774	9	21	101	912	0	11	64	833
Oklahoma	13	34	131	527	4	16	68	391	0	8	54	362
Oregon	71	150	402	1059	38	90	300	1056	7	48	234	985
S. Carolina	26	61	226	858	8	34	177	808	0	21	145	768
Utah	24	56	196	547	14	42	186	631	2	19	139	591
Vermont	68	143	439	1386	48	113	402	1349	14	68	327	1274
Virginia	34	66	241	873	14	44	191	823	6	36	171	803
Wisconsin	25	58	220	1161	18	51	213	1154	4	37	199	1140

Note: Excludes income taxes imposed by local units of government on the mainland. All computations based on 10% deduction if income is less than \$5,000; 15.8% if \$5,000 or more.

Fourteen states and Hawaii allow use of an optional tax table which may produce a slightly different amount of tax from that shown.

Interest, dividends and other types of income are taxed by two additional states—New Hampshire and Tennessee. Also, several of the states listed tax various types of income at various rates up to a maximum rate of 50%.

1 Tax applies to gross personal income less \$1,000 per taxpayer.

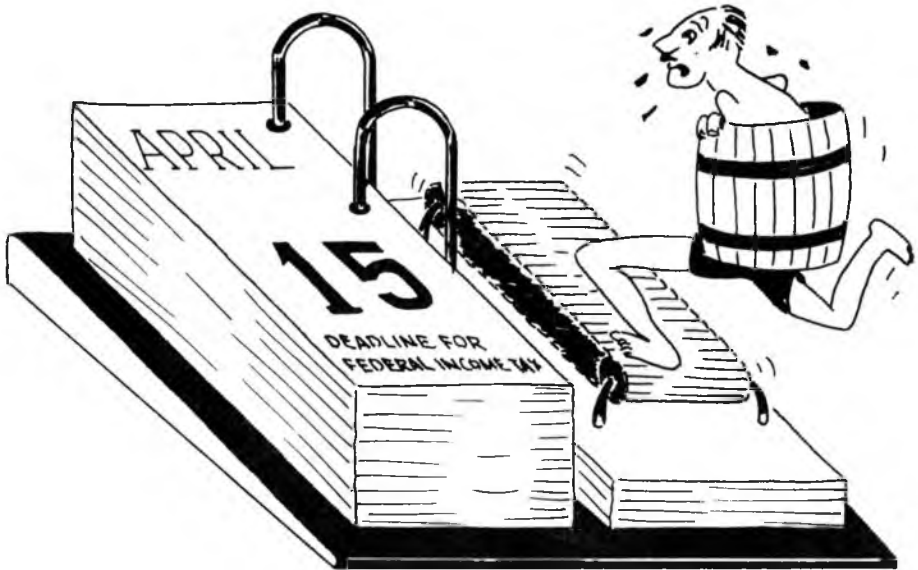
2 Tax applies to income from employment and business. Computation does not account for spouse's earnings in case of married taxpayers.

Source: Computed by the Tax Foundation of Hawaii from details of Table 11.

HOW LONG DO YOU WORK TO PAY U.S. AND TERRITORIAL INCOME TAXES

(Taxpayer earning \$85 per week)

PERSONAL EXEMPTIONS	EST TAX PAYMENTS ¹			MUST WORK ²		
	Federal	Terr.	Total	Weeks	Days	Hours
1	\$703	\$152	\$855	10	—	2
2	556	112	668	7	4	2
3	436	96	532	6	1	2
4	316	80	396	4	3	2
5	196	64	260	3	—	2
6	76	50	126	1	2	3



¹ Two or more exemptions calculated on joint returns; standard 10% deduction utilized.

² Based on 8 hour day, 40 hour week.

Source: Computed by the Tax Foundation of Hawaii.

TABLE 13

STATE CORPORATION NET INCOME TAX RATES AND ESTIMATED BURDEN

Selected Incomes — States and Hawaii
January 1, 1959

State	Tax Rate	Federal Corp. Tax Deductible	Estimated State Income Tax on Net Taxable Incomes of ⁷			
			\$5,000	\$50,000	\$500,000	\$1,000,000
HAWAII	5% — up to \$25,000 5½% over \$25,000	No	\$250	\$2,625	\$27,375	\$54,875
Alabama	3%	Yes	\$103	\$ 872	\$ 7,260	\$14,358
Arizona ⁸	1% — 1st \$ 1,000 5% over 6,000	Yes	69	1,309	11,855	23,574
Arkansas ⁸	1% — 1st \$ 3,000 5% over 25,000	No	70	2,050	24,550	49,550
California	4%	No	200	2,000	20,000	40,000
Colorado	5% ¹	Yes	169	1,440	11,987	23,706
Connecticut	3% ² Min. \$15	No	150	1,500	15,000	30,000
Delaware	5%	No	250	2,500	25,000	50,000
Georgia	4%	No	200	2,000	20,000	40,000
Idaho	8.8%	Yes	290	2,491	20,728	40,993
Iowa	2%	Yes	69	584	4,863	9,618
Kansas	3½%	Yes	120	1,015	8,451	16,712
Kentucky	5% — 1st \$25,000 7% over 25,000	Yes	169	1,514	16,143	32,396
Louisiana	4% ³	Yes	19	1,040	9,517	18,936
Maryland	5%	No	250	2,500	25,000	50,000
Massachusetts	6.765%	No	338	3,383	33,825	67,650
Minnesota	6% — Min. \$10 ⁴	Yes	207	1,726	14,323	28,320
Mississippi ⁸	2% — 1st \$ 5,000 6% over 25,000	No	100	2,450	29,450	59,450
Missouri	2%	Yes	69	584	4,863	9,618
Montana	5% — Min. \$10	Yes	169	1,440	11,987	23,706
New Jersey	1¼% ⁵	No	88	875	8,750	17,500
New Mexico	2%	Yes	69	584	4,863	9,618
New York	5.5% — Min. \$25	No	275	2,750	27,500	55,000
North Carolina	6%	No	300	3,000	30,000	60,000
North Dakota ⁸	3% — 1st \$ 3,000 6% over 15,000	Yes	107	1,468	14,065	28,062
Oklahoma	4%	Yes	136	1,158	9,635	19,054
Oregon	6% ¹ — Min. \$10	No	300	3,000	30,000	60,000
Pennsylvania	6%	No	300	3,000	30,000	60,000
Rhode Island	4% ²	No	200	2,000	20,000	40,000
South Carolina	5% ¹	No	250	2,500	25,000	50,000
Tennessee	3.75%	No	188	1,875	18,750	37,500
Utah	4% — Min. \$10	Yes	136	1,158	9,635	19,054
Vermont	5% — Min. \$25	No	250	2,500	25,000	50,000
Virginia	5%	No	250	2,500	25,000	50,000
Wisconsin ⁸	2% — 1st \$ 1,000 7% over 6,000	Yes ⁶	133	2,762	29,257	58,696

Note: In certain states, specific credits are allowed against the computed tax. Because of these variations, details of the tax are not shown.

1 Financial Institutions 6% in Colorado; 9% in Oregon; and certain ones in South Carolina 4½%.

2 An alternative method of computation must be used if it yields a greater tax.

3 On net income in excess of that portion of \$3,000 which the taxable net income bears to total net income.

4 All corporations required to file a return must pay an additional flat tax of \$5.

5 Added to tax on higher of allocated net worth or total assets.

6 Deduction limited to 10% of net income.

7 Where the federal corporate tax is allowed as deduction, federal and state corporate income taxes have been deducted before application of the state rate.

8 Rates graduated.

Source: State and Local Tax Service, Prentice-Hall, Inc., New York.

TABLE 14

RATIOS OF ASSESSED VALUE TO SALES PRICE
For Transferred Properties in Measurable Sales During
a Six Month Period of 1956
(Geographically Weighted Average Ratio Except as Noted)

States	Non-Farm Residential Properties	Acreage and Farm Properties	Vacant Lots	Commercial Properties ¹	Total excluding Industrial Properties ^{1, 2}
OAHU	49.4 % ³	34.0 %	46.7 %	61.1 %	47.5 % ⁴
MAUI	56.5 ³	19.6	38.6	62.0	37.5 ⁴
HAWAII	55.9 ³	28.9	43.8	62.0	33.2 ⁴
KAUAI	55.2 ³	23.3	31.8	54.0	39.9 ⁴
U.S. Average	30.9 ¹	18.4 ¹	22.9 ¹	41.4	29.9
Alabama	20.1	15.7	17.1	17.7	19.6
Arizona	19.6	5.4	10.5	12.0	15.9
Arkansas	11.2	7.8	8.2	11.8	10.0
California	19.8	12.9	17.4	18.5	18.8
Colorado	28.4	17.4	23.6	26.2	26.3
Connecticut	44.2	30.1	35.5	52.8	44.1
Delaware	51.6	26.7	41.0	45.8 ⁵	48.5
Florida	39.7	11.2	16.3	31.9	30.1
Georgia	24.8	13.8	18.3	21.7	22.2
Idaho	11.2	9.9	14.7	17.8 ⁵	11.0
Illinois	39.6	45.4	35.7	44.6	41.0
Indiana	23.0	18.0	15.6	21.7	22.0
Iowa	23.4	26.4	13.6	18.1	23.0
Kansas	20.0	27.2	13.9	22.9	21.0
Kentucky	28.8	27.7	23.1	32.7	28.7
Louisiana	22.1	8.9	12.4	22.2	19.7
Maine	34.1	32.6	22.8	33.5	33.6
Maryland	53.3	24.2	32.3	44.9	50.8
Massachusetts	41.4	25.4	25.9	56.0	42.7
Michigan	31.0	26.5	26.6	33.7	29.3
Minnesota	9.9	13.9	13.6	16.6	11.8
Mississippi	17.9	16.5	13.1	16.4	16.9
Missouri	28.0	25.0	11.6	30.4	27.1
Montana	8.6	6.8	7.1	7.2 ⁵	8.6
Nebraska	29.7	24.9	19.9	29.4	28.8
Nevada	23.1	19.3	20.6	27.1	23.2
New Hampshire	40.2	34.3	41.3	37.1	39.8
New Jersey	24.6	12.3	23.7	40.4	25.7
New Mexico	21.5	14.1	13.0	15.0 ⁵	18.3
New York	47.4	32.2	50.2	78.7	52.8
North Carolina	34.0	27.9	32.5	44.9 ⁵	34.5
North Dakota	13.2	16.6	16.0	13.1 ⁵	14.8
Ohio	36.2	25.6	24.8	43.0	35.8
Oklahoma	20.7	15.7	15.7	25.6	20.0
Oregon	19.9	15.5	18.3	19.6	19.0
Pennsylvania	31.5	18.8	22.6	39.5	32.3
Rhode Island	59.9	52.5	58.0	73.8	61.4
South Carolina	6.0	8.0	3.8	8.3 ⁵	6.5
South Dakota	37.6	46.5	33.9	42.9	40.2
Tennessee	29.6	19.6	24.0	26.6	29.0
Texas	18.2	8.2	15.1	17.6	16.5
Utah	15.6	10.1	13.0	12.2 ⁵	14.6
Vermont	29.2	29.5	45.5	28.7 ⁵	29.8
Virginia	31.2	16.9	19.2	28.9	27.3
Washington	15.3	13.3	11.8	20.8	15.3
West Virginia	26.5	29.9	24.4	44.3	29.0
Wisconsin	45.2	35.3	32.3	53.4	45.2
Wyoming	20.9	20.7	15.4	11.4 ⁵	19.3

¹ Simple sales-based average ratio.

² While data on industrial properties were compiled, they are omitted here since in only six states was the information secured from more than 25 sample sales. Percentage computed by Tax Foundation from U. S. Department of Commerce data.

³ For single family dwelling.

⁴ Ratios of total dollar amounts of transactions and total value of assessments.

⁵ Of limited significance since information obtained in survey was for fewer than 25 sample sales.
 Source: **Assessed Values and Sales Prices of Transferred Property**, United States Department of Commerce, Bureau of the Census, "1957 Census of Governments Advance Releases", G-CGA-No. 7, May 5, 1958; **Real Property Assessment in Hawaii**, Public Administration Service, Chicago, Illinois, December 1, 1958.

TABLE 15
TRENDS IN REAL PROPERTY RATES, NET VALUATIONS AND TAX COLLECTIONS
Territory of Hawaii By Counties — 1946 - 1958
(In Thousands of Dollars Except Rates)

Calendar Year	City-County Honolulu ¹			Maui County			Hawaii County			Kauai County			Total		
	Valuation	Rate Per M	Tax Rev. ²	Valuation	Rate Per M	Tax Rev. ²	Valuation	Rate Per M	Tax Rev. ²	Valuation	Rate Per M	Tax Rev. ²	Valuation	Av. Rate Per M	Tax Rev. ²
1946	\$347,712	\$11.81	\$ 4,160	\$47,215	\$16.08	\$ 773	\$58,002	\$20.20	\$1,171	\$30,717	\$17.91	\$549	\$ 483,647	\$13.62	\$ 6,653
1947	369,653	15.48	5,728	52,447	15.95	854	58,965	20.27	1,182	31,721	18.57	586	512,786	16.27	8,350
1948	392,370	15.80	6,255	53,595	16.79	901	62,365	18.79	1,180	32,347	18.22	589	540,678	16.39	8,925
1949	474,701	17.03	7,989	56,620	15.90	894	63,829	18.65	1,185	33,208	18.05	603	628,358	17.14	10,671
1950	524,360	15.74	8,288	63,615	14.15	904	73,115	16.41	1,198	39,633	15.14	604	700,722	15.63	10,994
1951	533,002	15.01	8,082	66,023	15.15	1,000	74,762	16.05	1,208	41,030	14.62	600	714,817	15.11	10,890
1952	559,139	14.84	8,104	64,910	15.41	990	70,418	17.04	1,246	41,107	14.60	603	735,574	15.09	10,943
1953	567,961	14.09	8,278	66,533	15.03	1,021	71,825	16.71	1,208	40,796	14.71	601	747,114	14.46	11,108
1954	588,506	13.93	8,447	66,762	14.98	1,003	71,735	16.73	1,211	40,730	14.73	602	767,734	14.33	11,263
1955	606,870	14.57	8,904	66,515	15.03	1,008	72,386	16.58	1,210	41,111	14.59	603	786,883	14.80	11,725
1956	773,558	10.74	8,489	72,459	13.80	1,001	86,484	13.88	1,164	45,810	13.10	603	978,311	11.35	11,257
1957	822,612	15.15	12,472	72,395	16.57	1,201	88,217	13.88	1,211	46,136	16.52	766	1,029,360	15.20	15,650
1958	870,751	15.15	13,192 ³	73,217	16.57	1,213 ³	90,855	15.62	1,419 ³	46,441	17.52	814 ³	1,081,265	15.39	16,638 ³

Note: Assessed valuation from 1956 at approximately 70% of market value. Prior years adjusted to 70% basis. Valuation is net assessed valuation for tax rate purposes.

¹ Includes rates and tax revenues for Urban Redevelopment for 1952 and subsequent to 1953.

² Tax revenues include collections for prior years and may reflect tax collections on a base of under or over 50% of assessed valuation of property on appeal.

³ Estimated collections.

Source: Compiled by the Tax Foundation of Hawaii from reports of the Territorial Tax Commissioner.

TABLE 16
TAXABLE GROSS VALUATIONS OF REAL PROPERTIES IN HAWAII
By Type of Properties and By Counties¹
As at January 1, 1958 (Amount in Thousands)

Type of Properties	Honolulu		Maui		Hawaii		Kauai		All Counties	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sugar	\$ 28,546	2.60	\$26,003	27.97	\$ 24,935	22.22	\$30,014	53.24	\$ 109,498	8.06
Pineapple	11,138	1.01	17,114	18.41	--	--	2,871	5.09	31,123	2.29
Ranch	1,820	0.17	7,820	8.41	11,185	9.97	1,553	2.75	22,378	1.65
Owner-Occupied Homes ²	385,207	35.13	23,453	25.23	28,358	25.28	14,308	25.38	451,326	33.23
Public Utilities ³	26,933	2.46	3,050	3.28	1,090	0.97	127	0.23	31,200	2.30
Eleemosynary and Others ⁴	73,216	6.68	4,038	4.34	4,790	4.27	2,477	4.39	84,521	6.23
All Others	569,656	51.95	11,491	12.36	41,833	37.29	5,030	8.92	628,010	46.24
Total	\$1,096,516	100.00%	\$92,969	100.00%	\$112,191	100.00%	\$56,380	100.00%	\$1,358,056	100.00%

¹ Assessors gross valuations; excludes exempt properties of the United States, Territory and Counties.

² Includes fee simple land and buildings, and leasehold buildings only. Not adjusted for home exemptions. (See Table 17).

³ Exempt from property taxation since subject to special excise.

⁴ Religious, charitable, educational, hospitals and other exempt properties.

Source: Territorial Tax Commissioner Reports.

TABLE 17

TAXABLE AND EXEMPT REAL PROPERTIES

Territory of Hawaii: 1958 — By Counties
(Dollar Amounts in Thousands Except Rates)

Type of Properties	Honolulu		Maui		Hawaii		Kauai		Total	
	Assessed Valuation	% of Total	Assessed Valuation	% of Total	Assessed Valuation	% of Total	Assessed Valuation	% of Total	Assessed Valuation	% of Total
Land	\$ 855,421	49.08	\$ 57,180	53.26	\$ 74,510	53.90	\$ 34,480	53.00	\$ 1,021,591	49.75
Improvements	887,337	50.92	50,180	46.74	63,720	46.10	30,582	47.00	1,031,819	50.25
Total	\$ 1,742,758	100.00	\$ 107,360	100.00	\$ 138,230	100.00	\$ 65,062	100.00	\$ 2,053,410	100.00

EXEMPT

U. S.	\$ 448,109	25.71	\$ 3,972	3.70	\$ 1,625	1.18	\$ 174	.27	\$ 453,880	22.10
Territory	135,767	7.79	6,600	6.15	18,852	13.64	4,924	7.57	166,143	8.09
County	62,366	3.58	3,819	3.56	5,562	4.02	3,585	5.51	75,331	3.67
Public Utilities ¹	26,933	1.55	3,050	2.84	1,090	.79	127	.20	31,200	1.52
Home ²	121,209	6.95	12,663	11.79	15,180	10.98	7,328	11.26	156,380	7.62
Other ³	73,216	4.20	4,037	3.76	4,790	3.46	2,477	3.80	84,521	4.12

DEDUCT:

Total Exemptions \$	867,600	49.78	\$ 34,141	31.80	\$ 47,099	34.07	\$ 18,615	28.61	\$ 967,455	47.12
Appeals (50%)	4,407	.25	2	.00	276	.18	6	.01	4,691	.22
Net Taxable	\$ 870,751	49.97	\$ 73,217	68.20	\$ 90,855	65.75	\$ 46,441	71.38	\$ 1,081,265	52.66
Rate Per M	\$ 15.15		\$ 16.57		\$ 15.62		\$ 17.52			
Tax	\$ 13,192 ⁴		\$ 1,213		\$ 1,419		\$ 814		\$ 16,638 ⁴	

1 Special Public Utilities tax in lieu of property and gross income taxes.

2 Property owned and occupied as a home. Basic exemption \$1500; additional exemption, 50% of assessed valuation in excess of \$1500 but not exceeding \$5000.

3 Non-profit educational, religious, community, hospital, veteran, cemetery, and other designated properties.

4 Includes rate of 50¢ per M for Urban Redevelopment (\$541).

Source: Territorial Tax Commissioner

TABLE 18

REAL PROPERTY VALUATIONS IN HAWAII
Percentage of Selected Types of Properties in Each County¹
As at January 1, 1958

Type of Properties	Honolulu	Maui	Hawaii	Kauai	All Counties
Sugar	26.07%	23.75%	22.77%	27.41%	100.00%
Pineapple	35.79	54.99	--	9.22	100.00
Ranch	8.13	34.95	49.98	6.94	100.00
Owner—Occupied Homes	85.35	5.20	6.28	3.17	100.00
Public Utilities	86.32	9.78	3.49	0.41	100.00
Eleemosynary and Others	90.71	1.83	6.66	0.80	100.00
All Others	86.62	4.78	5.67	2.93	100.00
Total	80.74%	6.85%	8.26%	4.15%	100.00%
Real Property Tax as a Percent of 1957 County Tax Revenues	46.07%	28.51%	24.36%	27.14%	40.12%

1 Taxable Gross Valuations, excluding exempt properties of the United States, Territory and Counties.

Source: Table 16.

TABLE 19
REAL PROPERTY HOME EXEMPTION

Territory of Hawaii: By Counties
As of January 1, 1958¹

Range of Assessed Valuation	Home Exemptions			Tax Value of Exemption ³
	Number of Properties	Average Value Per Property ²	Total Amount	
HONOLULU				
\$ 1 — \$1500	206	\$1,041	\$ 214,540	\$ 3,250
1501 — 3000	1,212	1,955	2,369,933	35,904
3001 — 5000	4,665	2,806	13,087,881	198,281
Over 5000	32,473	3,250	105,537,250	1,598,889
Total	38,556	\$3,144	\$121,209,604	\$1,836,324
MAUI				
\$ 1 — \$1500	771	\$1,007	\$ 776,050	\$ 12,859
1501 — 3000	1,287	1,831	2,356,537	39,048
3001 — 5000	1,038	2,759	2,864,285	47,461
Over 5000	2,051	3,250	6,665,750	110,452
Total	5,147	\$2,460	\$ 12,662,622	\$ 209,820
HAWAII				
\$ 1 — \$1500	1,088	\$ 974	\$ 1,059,630	\$ 16,552
1501 — 3000	1,419	1,848	2,622,681	40,966
3001 — 5000	1,427	2,746	3,918,817	61,212
Over 5000	2,332	3,250	7,579,000	118,384
Total	6,266	\$2,423	\$ 15,180,128	\$ 237,114
KAUAI				
\$ 1 — \$1500	223	\$1,005	\$ 224,070	\$ 3,926
1501 — 3000	544	1,889	1,027,635	18,004
3001 — 5000	652	2,710	1,766,909	30,956
Over 5000	1,326	3,250	4,309,500	75,502
Total	2,745	\$2,670	\$ 7,328,114	\$ 128,388
ALL COUNTIES				
\$ 1 — \$1500	2,288	\$ 994	\$ 2,274,290	\$ 36,587
1501 — 3000	4,462	1,877	8,376,786	133,922
3001 — 5000	7,782	2,781	21,637,892	337,910
Over 5000	38,182	3,250	124,091,500	1,903,227
Total	52,714	\$2,967	\$156,380,468	\$2,411,646

¹ Fee simple land and improvements and leasehold improvements only.

² Full exemption to \$1500, plus 50% of assessed valuation between \$1500 and \$5000. (Maximum home exemption \$3250).

³ Total exemptions times 1958 tax rates.

Source: Territorial Tax Commissioner.

TABLE 20 STATE GENERAL AND SELECTIVE SALES TAX

Tax Rates as at January 1, 1959
Per Capita Tax Collections for Fiscal 1958¹

States	General Sales ²		Gasoline Tax		Cigarette Tax		Liquor Tax	
	Retail Rates	Per Cap. Revenue	Rate Gal.	Per Cap. Tax	Rate Per Pack	Per Cap. Tax	Rate Per Gal.	Per Cap. Tax
HAWAII	3.5 %	\$88.08	5¢³	\$14.55	4¢⁴	\$3.08	16% Whlse	\$4.98
U.S. Av.	--	23.89	--	17.19	--	3.63	--	3.82
Alabama	3	23.66	7 ³	20.34	4	3.49	20% Retail ⁷	2.38
Arizona	2	33.25	5	18.88	2	2.49	\$ 1.20	2.89
Arkansas	3	26.81	6.5	19.74	6	4.21	2.50	3.32
California	3	50.57	6	21.69	--	--	1.50	3.57
Colorado	2	29.50	6	20.15	-- ⁵	--	1.60	3.18
Connecticut	3	32.61	6	19.47	3	4.28	1.00	4.34
Delaware	--	--	5	17.98	3	3.89	1.15	4.10
Florida	3	32.82	7 ³	26.23	5	1.68	2.35	10.20
Georgia	3	33.44	6.5	20.14	5	4.34	1.00	4.86
Idaho	--	--	6	21.11	4	3.55	-- ⁷	3.33
Illinois	2.5	36.39	5	14.36	3	3.81	1.02	2.74
Indiana	0.375	37.50	6	20.64	3	3.28	2.08	3.80
Iowa	2	27.25	6	17.53	3	2.72	-- ⁷	1.12
Kansas	2.5	25.40	5	17.13	4	3.71	1.00	2.47
Kentucky	--	--	7	18.79	3	2.86	1.28	5.50
Louisiana	2	30.91	7	19.29	8	7.63	1.68	6.57
Maine	3	24.92	7	22.56	5	6.26	-- ⁷	2.66
Maryland	3	15.28	6	16.44	3 ⁵	0.01 ⁶	1.50	3.02
Massachusetts	--	--	5.5	14.24	6	6.17	2.25	4.98
Michigan	3	40.67	6	17.50	5	5.55	-- ⁷	2.41
Minnesota	--	--	5	15.84	4	4.19	2.75	4.56
Mississippi	3	27.50	7 ³	18.65	6	3.76	Dry	1.74
Missouri	2	24.15	3 ³	10.08	2	2.44	0.80	1.61
Montana	--	--	6	25.20	8	8.27	8% Retail ⁷	4.89
Nebraska	--	--	7	24.24	4	3.42	1.20	2.04
Nevada	2	38.59	5 ³	30.87	3	4.73	0.80	3.47
New Hamp.	--	--	6	18.09	3.75 ⁴	6.01	-- ⁷	2.22
New Jersey	--	--	5	12.56	5	6.31	1.50	3.55
New Mexico	2	50.45	6 ³	26.69	5	4.68	1.30	2.13
New York	--	24.51	4	8.82	3	4.02	1.50	4.83
N. Carolina	3	16.30	7	20.29	--	--	10% Retail ⁷	3.04
N. Dakota	2	23.57	6	17.81	6	4.98	2.50	4.67
Ohio	3	23.96	5	16.34	3	3.69	-- ⁷	5.36
Oklahoma	2	22.25	6.58	25.09	5	5.28	Dry	2.71
Oregon	--	--	6	19.34	--	--	-- ⁷	1.06
Pennsylvania	3	18.74	5	14.24	5	5.25	\$1 Plus	4.76
Rhode Island	3	24.32	6	11.43	5	4.20	10% Retail ⁷	2.92
S. Carolina	3	22.77	7	19.46	3	2.63	2.72	5.81
S. Dakota	2	19.63	6	19.20	3.25	2.78	0.75	3.84
Tennessee	3	26.44	7	19.55	5	4.33	2.00	2.37
Texas	--	--	5	18.28	5	5.16	1.41	3.46
Utah	2	28.73	6	22.06	4	2.36	4% Retail ⁷	1.02
Vermont	--	--	6.5	20.19	5	5.98	5.10 ⁷	10.16
Virginia	--	--	6	18.64	--	--	-- ⁷	2.20
Washington	3.73	75.25	6.5	20.00	6.25 ⁴	5.06	10% Retail ⁷	3.74
W. Virginia	2.5	40.98	6	14.45	5	4.53	-- ⁷	1.86
Wisconsin	--	--	6	17.29	5	4.85	2.00	3.25
Wyoming	2	31.92	5 ³	24.77	3	3.35	0.80 ⁷	1.75

¹ State Tax Collections only, except general sales which include estimated collections of cities of 25,000 or more population based on 1957 data.

² For local tax rates, see Chart 6, page 26. Tax revenues include receipts from taxes on other activities whenever applicable.

³ Maximum local rate is 6¢ in Hawaii (3½¢ Honolulu, 5¢ Maui, 6¢ Hawaii, 4¢ Kauai); in Mississippi 3¢; in Alabama & Missouri 2¢; in Florida, Nevada, New Mexico and Wyoming 1¢.

⁴ In Hawaii tax is 20% of wholesale; in New Hampshire 15% of retail; in Washington 25% of retail. Tax calculated on 20¢ per pack wholesale and 25¢ per pack retail.

⁵ Maximum local rate in Colorado 2¢; in Maryland 5¢.

⁶ Tax recently effective.

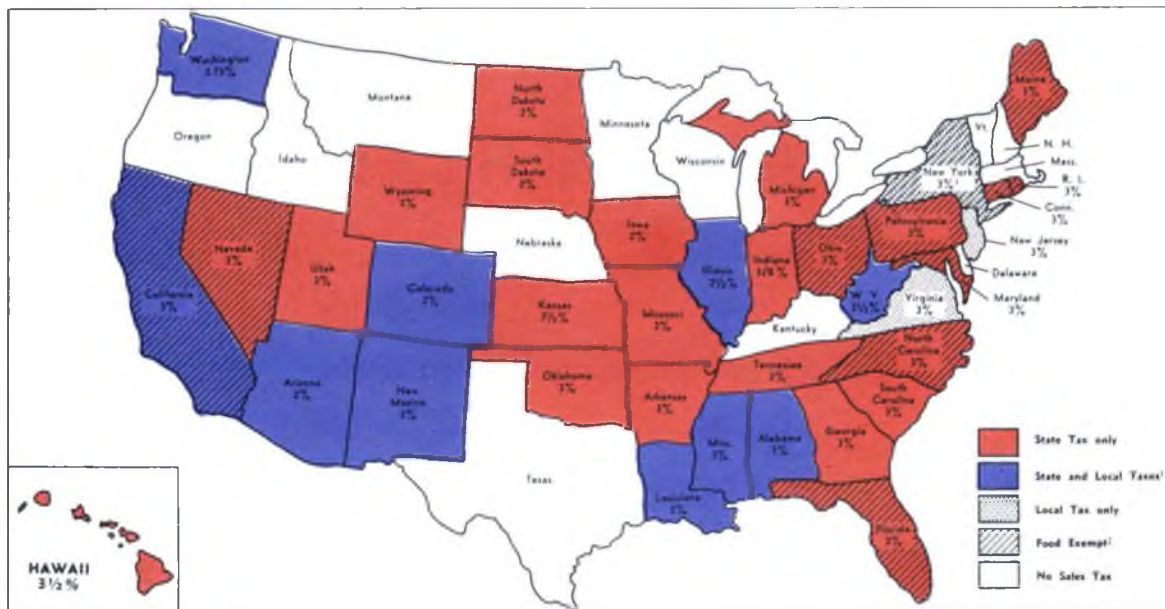
⁷ Monopoly states; receive revenues through mark-up.

Source: State and Local Tax Service, Prentice-Hall, Inc.; State Tax Collections in 1958, and City Government Finances in 1957, U. S. Department of Commerce, Bureau of Census.

CHART 6

RETAIL GENERAL SALES TAX RATES

State and Local as at January 1, 1959



Note: In addition to 3 1/2% retail rate, Hawaii imposes a gross income type tax on Sugar Processing and Canning at 2 1/2%, Wholesaling at 3/4 of 1%, Producing and Manufacturing at 1%. Indiana levies 3/8 of 1% tax on producing, manufacturing and wholesaling (except wholesale grocers at 1 1/2%); Mississippi taxes Wholesaling at 1/8 of 1%; New Mexico taxes wholesaling and manufacturing at 1/8 of 1%; North Carolina taxes wholesaling at 1/20 of 1%; Washington taxes Wholesaling and manufacturing at 2/5 of 1%; West Virginia taxes wholesaling at 39/200 of 1% and manufacturing at 39/100 of 1%.

1 Local units levying retail sales tax, with top rates presently imposed are: Alabama, Arizona, Colorado, Louisiana, and New Mexico 1%; California 1 1/2%; Illinois, Mississippi and West Virginia 1/2 of 1%; District of Columbia 2%, and Washington 1/10 of 1%.

2 Food exemption generally limited to food for home consumption.

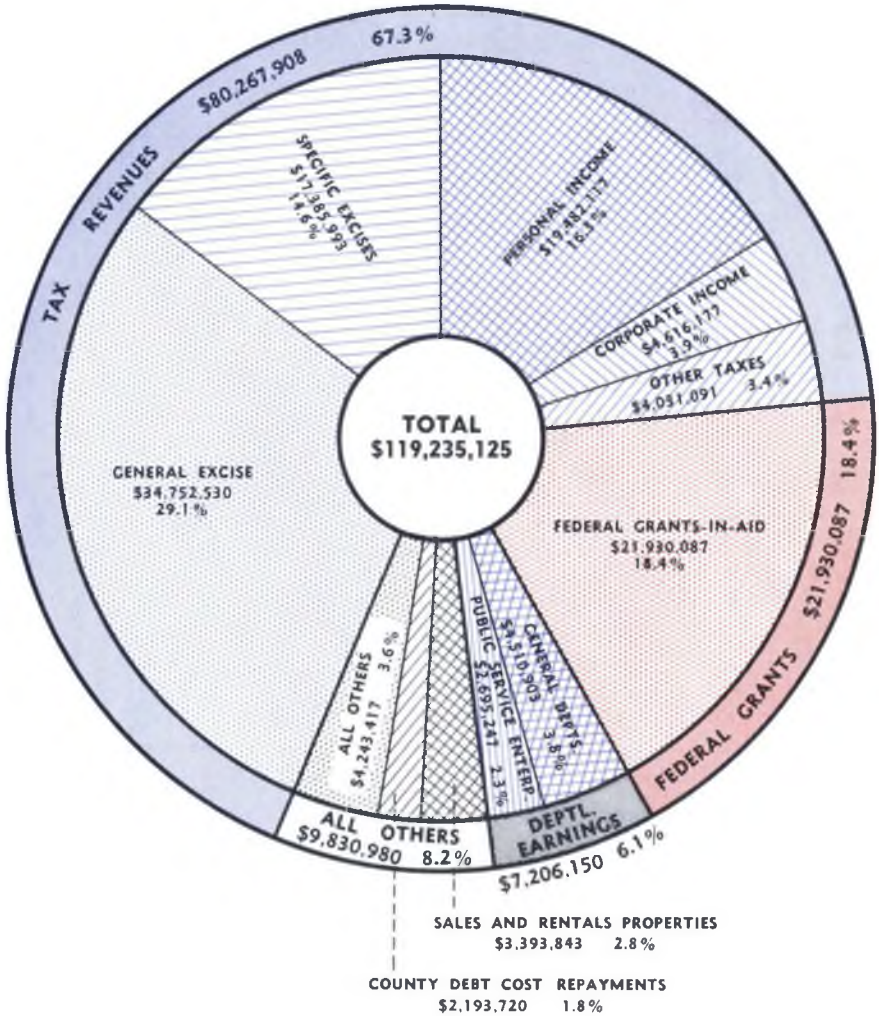
3 Food exempt in New York City.

Source: State and Local Tax Service, State Units, Prentice-Hall, Inc., New York.

CHART 7

SOURCES OF TERRITORIAL GOVERNMENT REVENUES

General and Special Fund Operating Revenues
Fiscal Year 1958



Source: See Table 21

TABLE 21
TERRITORIAL REVENUE RECEIPTS
Biennium 1955-57: Fiscal 1958

Sources of Revenues	Biennium 1955-57			Fiscal 1958		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$ 48,503,799	\$	\$ 48,503,799	\$34,752,530	\$	\$ 34,752,530
Specific Excises ¹	14,741,525	15,622,226	30,363,751	9,214,023	8,171,970	17,385,993
Individual Income	29,538,228		29,538,228	19,482,117		19,482,117
Corporate Income	7,658,344		7,658,344	4,616,177		4,616,177
Unemployment Compensation		5,228,809	5,228,809		3,099,449	3,099,449
Other Taxes, Licenses and Permits ²	1,220,556	122,362	1,342,918	739,125	192,517	931,642
Sub-Total	\$101,662,452	\$20,973,397	\$122,635,849	\$68,803,972	\$11,463,936	\$ 80,267,908
Fines, Forfeits, Escheats	104,125	480	104,605	70,143	580	70,723
Federal Grants-in-aid ³	9,380,509	30,522,083	39,902,592	5,183,789	16,746,298	21,930,087
Revenues from other agencies	149,679	386,652	536,331	90,114	352,887	443,001
Rents and Royalties	3,219,509	1,284,422	4,503,931	1,683,718	593,310	2,277,028
Sales of Real Property		3,155,439	3,155,439		1,116,815	1,116,815
Earnings—General Departments	2,318,688	5,379,769	7,698,457	1,494,066	3,016,837	4,510,903
Earnings—Public Service Enterprises		5,210,851	5,210,851		2,695,247	2,695,247
Repayment Advances to other Civil Divisions		1,120,938	1,120,938		968,076	968,076
Repayment of Debt Costs from Counties	3,090,414		3,090,414	2,193,720		2,193,720
Interest Earned	118,114	1,912,927	2,031,041	112,529 ⁴	1,424,654	1,537,183
Miscellaneous	296,273 ⁴	2,006,080	2,302,353	127,154	1,097,280	1,224,434
TOTALS⁵	\$120,339,763	\$71,953,038	\$192,292,801	\$79,759,205	\$39,475,920	\$119,235,125

1 Includes Public Utilities, Tobacco, Liquor, Insurance, and fuel taxes.

2 Includes Franchise tax, repealed taxes, inheritance taxes, boxing gate receipts, business and non-business licenses and permits.

3 See Table 22 for details.

4 Excludes repayments of interest on territorial bonds from special fund agencies to avoid duplication.

5 Excludes transfers and repayments, except as shown.

Source: Territorial Comptroller.

TABLE 22

FEDERAL GRANTS TO HAWAII **As Reported by Territorial Comptroller** **Selected Fiscal Years**

Purpose	1948	1953	1956	1957	1958
Highways	\$1,125,113	\$ 4,144,881	\$ 2,582,756	\$ 3,103,543	\$ 3,512,870
Airports	68,650	251,710	166,528	245,823	29,439
National Guard	1,275,150	3,829,756	5,279,515	5,286,337	4,734,949
Hospital Construction	--	380,568	--	385,318	487,889
Public Health	553,500	465,635	489,020	612,928	558,335
Hansen's Disease	--	500,000	1,056,807	705,752	1,241,143
Education	404,454	935,811 ¹	1,993,177 ¹	2,461,676 ¹	2,803,948 ¹
School Construction	--	626,968	2,031,670	1,134,046	1,686,419
Aid to Dependent Children	547,231	2,339,945	2,425,202	2,475,879	2,542,258
Old Age Assistance	499,616	701,721	620,531	587,193	631,772
Other Public Welfare	88,608	484,888	620,875	660,332	644,162
Veterans' Assistance	869,126	208,609	957,232	572,184	783,408
Preservation of Natural Res.	337,936	570,203	596,779	711,693	820,253
Employment Security Adm.	317,853	636,224	719,889	895,625	1,099,404
Miscellaneous ²	802,524 ³	286,016	226,423	297,860	353,838
Total	\$6,889,761	\$16,362,935	\$19,766,404	\$20,136,189	\$21,930,087

1 Increases due to grant for assistance to educational agencies in areas affected by federal activity; data also include grant for rural library service.

2 Includes expenses and/or salaries of Governor's office, Secretary of Hawaii, Supreme and Circuit Court judges, Legislators, Civil Defense, and others.

3 Includes \$585,000 for harbor improvements.

Source: Territorial Comptroller.

TABLE 23

PER CAPITA FEDERAL GRANTS TO **STATES AND TERRITORIES** **Fiscal 1957¹**

Over \$30		\$20 — \$30		Under \$20	
Wyoming	\$89.44	Washington	\$29.23	Massachusetts	\$19.98
New Mexico	69.38	California	29.13	Virginia	18.96
Nevada	68.34	Texas	28.87	New Hampshire	18.82
Alaska	64.66	Kansas	28.67	New York	18.28
Montana	53.80	HAWAII	28.67	Maryland	18.26
Oklahoma	47.28	Georgia	27.37	Michigan	17.56
Louisiana	39.89	Puerto Rico	26.95	Ohio	16.79
Oregon	39.48	Kentucky	25.70	Wisconsin	16.77
Colorado	39.44	Rhode Island	25.52	Illinois	15.91
South Dakota	38.84	Nebraska	25.17	Pennsylvania	15.59
Idaho	37.37	Tennessee	24.97	Connecticut	14.70
North Dakota	36.73	Maine	24.94	Indiana	13.39
Alabama	34.85	West Virginia	24.78	New Jersey	11.08
Missouri	33.42	Minnesota	23.52		
Arkansas	33.35	Florida	23.13	48-State Average	23.59
Arizona	33.13	Delaware	22.76		
Utah	32.04	Iowa	22.61	48-State Median	25.61
Mississippi	31.54	North Carolina	22.30		
Vermont	30.17	South Carolina	21.28		

1 Includes only direct payments to States and Territories under cooperative arrangements.

Source: Annual Report of the U. S. Secretary of the Treasury; Compendium of State Government Finances in 1957, U. S. Department of Commerce; Territorial Health Department.

MISCELLANEOUS COUNTY DATA

Population, Area and Various Per Capita Data

Selected Years¹

KAUAI
555 sq. mi.

NIHAU
72 sq. mi.

OAHU
604 sq. mi.

MOLOKAI
260 sq. mi.

LANAI
141 sq. mi.

MAUI
728 sq. mi.

KAHOOLAWE
45 sq. mi.

HAWAII
4,030 sq. mi.

COUNTY MAKE-UP AND POPULATION

City and County Honolulu	443,542
Oahu—City of Honolulu	307,204
—Balance of Oahu	136,338
County of Maui	43,571
Island of Maui	35,631
Island of Lanai	2,410
Island of Molokai ²	5,530
County of Hawaii	60,710
County of Kauai	27,948
Island of Kauai	27,710
Island of Niihau	238

	City-County Honolulu	County of Maui	County of Hawaii	County of Kauai
Per Capita				
Personal Income	\$1,534.00	\$1,131.00	\$1,031.00	\$1,142.00
Tax Revenues	\$ 64.59	\$ 95.66	\$ 79.54	\$ 94.78
Government Costs	\$ 68.15	\$ 111.18	\$ 100.18	\$ 97.23
Property Values ³	\$2,010.47	\$1,645.81	\$1,432.93	\$1,629.35
Per 1000 Population				
Civilian Labor Force	347.1	383.0	419.9	392.1
Number Employed	337.0	367.9	405.4	377.5
Unemployment as % of Civilian Labor Force	2.9%	3.9%	3.4%	3.7%

¹ Per capita Taxes and Government Costs for Calendar 1957; Per Capita Personal Income for 1950; Property Valuations as at January 1, 1958; Population as at July 1, 1958; Labor Force, Employment and Unemployment data as at October 15, 1958.

² Includes Kalawao County population 294.

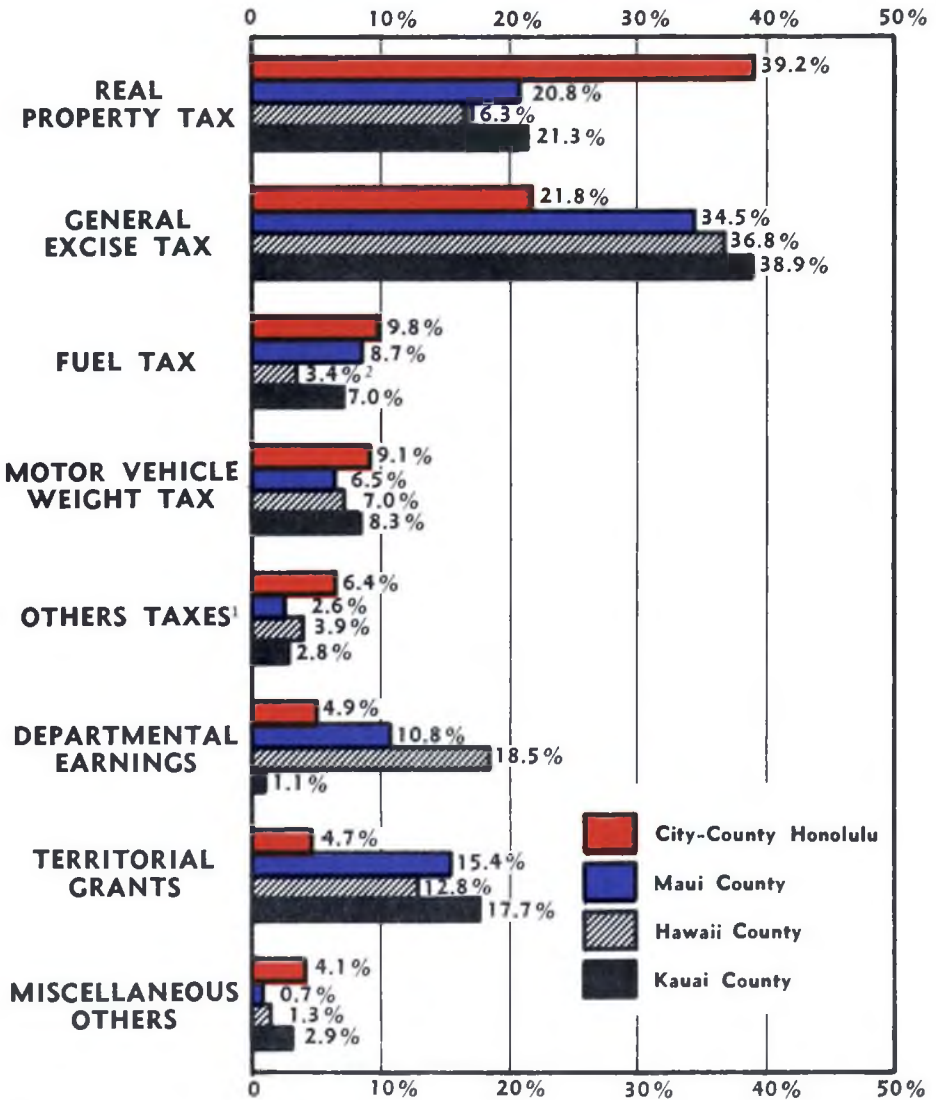
³ Net Assessed Valuations for tax rate purposes.

Source: Territorial Board of Health, Bureau of Vital Statistics; Territorial Tax Commissioner; City and County Controller; County Auditors; U.S. Dept. of Commerce, Office of Business Economics, **Income of Hawaii**; Honolulu Star-Bulletin, **All About Hawaii**.

CHART 9

SOURCES OF COUNTY REVENUES

Percentage Distribution — By Counties
Calendar Year 1957



Note: Excludes loan fund, improvement district fund, trust fund, FSA construction fund, and water supply receipts.

1 Includes Utility Franchise tax, Parking Meter collections, Liquor and other License Fees and Permits.

2 Excludes amount withheld by territorial highway department.

Source: Table 24

TABLE 24

COUNTY OPERATING REVENUES — ALL FUNDS

Calendar Years: 1956 and 1957¹

Source of Revenues	1956					1957				
	Honolulu	Maui	Hawaii	Kauai	Total	Honolulu	Maui	Hawaii	Kauai	Total
Taxes										
Real Property	\$ 8,307,514 ²	\$ 1,001,001	\$ 1,164,057	\$ 604,072	\$ 11,076,644	\$ 12,615,730 ²	\$ 1,201,033	\$ 1,211,081	\$ 741,730	\$ 15,769,574
General Excise	6,810,000	1,876,600	2,496,800	1,230,256	12,409,656	7,000,000	1,987,620	2,736,827	1,358,075	13,082,522
Liquid Fuel	3,012,118	503,490	138,074 ³	218,295	3,871,977	3,164,074	498,710	250,700 ³	245,234	4,158,718
Utility Franchise	542,577	27,666	67,103	22,265	659,611	621,493	28,972	71,803	24,133	746,401
Motor Vehicle Weight	2,760,078	371,256	504,467	277,411	3,913,212	2,921,115	375,321	524,050	289,733	4,110,219
Liquor License and Fees	281,080	40,860	59,863	26,384	408,187	288,272	45,154	59,216	25,958	418,600
Parking Meter Fees	327,416	--	41,157	--	368,573	357,159	--	40,363	--	397,522
Other Licenses and Permits	630,453	66,995	96,617	34,351	828,416	773,979	76,582	117,971	48,132	1,016,664
Fines, Forfeits, and Escheats	746,290	20,203	31,342	5,247	803,082	713,855	17,417	32,603	5,500	769,375
Rentals and Interest	28,565	18,949	5,127	10,660	63,301	44,242	16,555	3,239	11,232	75,268
Garbage Collection Charges	996,051	22,000	302	--	1,018,353	1,143,902	30,000	--	--	1,173,902
Other Departmental Earnings	427,448	479,869	1,353,482	27,864	2,288,663	439,565	592,310	1,373,490	37,246	2,442,611
Territorial Grants-in-Aid										
Indigent	714,405	83,785	112,592	45,652	956,434	760,194	94,976	118,683	57,158	1,031,011
TB Hospitals	--	609,747	485,924	389,364	1,485,035	--	579,553	571,877	395,604	1,547,034
Pensioners	135,216	70,933	86,494	44,904	337,547	170,614	92,245	107,288	57,265	427,412
Salary Adjustment	224,610	152,014	135,874	112,167	624,665	422,173	82,272	69,272	43,064	616,781
Others ⁴	120,952	49,413	100,891	78,642	349,898	151,061	35,601	83,286	63,426	333,374
Other Grants										
Federal	139,505	--	--	266,173	405,678	157,871	--	--	57,264	215,135
Hawaii Housing Authority	77,144	--	5,928	10,233	93,305	77,137	--	4,597	10,703	92,437
Miscellaneous	90,419	4,191	141,438	20,486	256,534	312,308	8,549	59,051	17,587	397,495
Totals	\$26,371,841	\$5,394,972	\$7,027,532	\$3,424,426	\$42,218,771	\$32,134,744	\$5,762,870	\$7,435,397	\$3,489,044	\$48,822,055

¹ Excludes loan fund, improvement district funds, Trust fund, FSA Construction fund and water supply receipts.² Includes Urban Redevelopment.³ Excludes amount withheld by the Territory for highway.⁴ Includes, among others, fireboat for Honolulu only.

Source: From Reports of the City and County Controller and County Auditors.

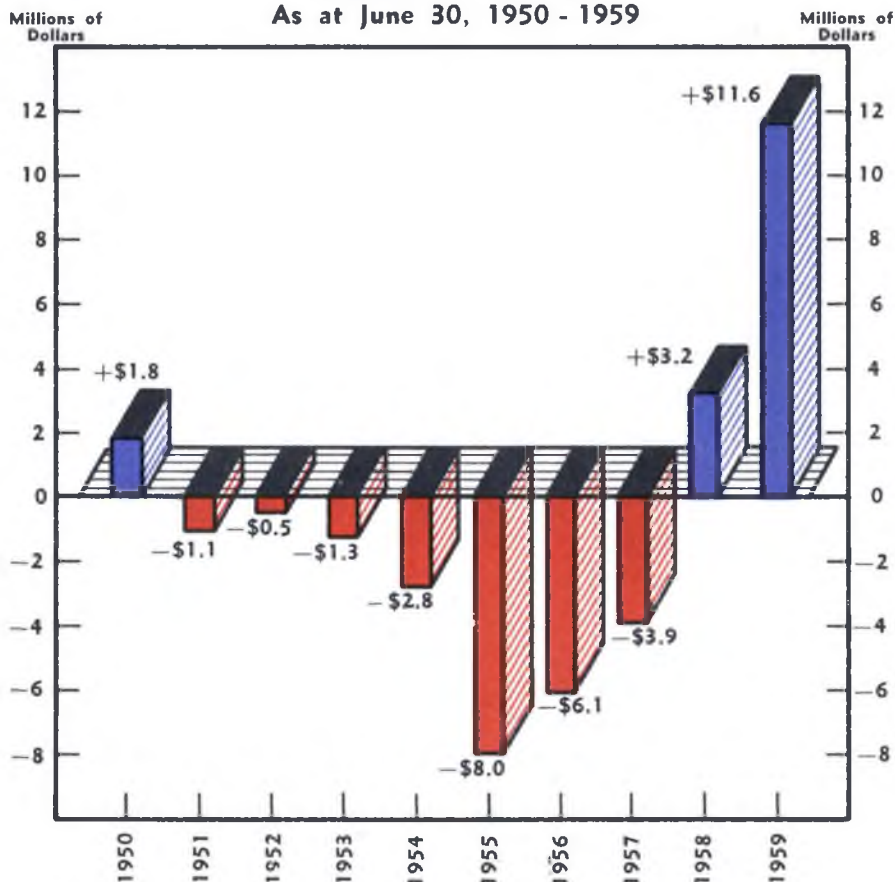
TABLE 25
STATEMENT OF INCOME AND EXPENDITURES
Territorial General Fund — Fiscal Years Ending June 30

Year	Total Receipts	Expenditures	Excess or Deficiency	Cash Balance or Cash Deficit
1950	\$44,279,399	\$48,679,391	— \$4,399,992	\$1,788,930
1951	48,889,957	51,748,565	— 2,858,608	— 1,069,678
1952	50,964,094	50,436,096	527,998	— 541,680
1953	52,891,571	53,618,111	— 726,540	— 1,268,220
1954	56,937,620	58,508,752	— 1,571,132	— 2,839,352
1955	57,433,917	62,627,496	— 5,193,579	— 8,032,931
1956	62,129,506	60,189,667	1,939,839	— 6,093,092
1957	67,851,240	65,681,517	2,169,723	— 3,923,369
1958	82,757,347	75,626,678	7,130,669	3,207,300
1959 ¹	93,415,837	85,034,004	8,381,833	11,589,133

¹ Budget Bureau estimate as at September 30, 1958.

Source: Report on the General Fund for the Biennium 1957-59 as of June 30, 1958, Territory of Hawaii, Bureau of the Budget, September 5, 1958.

CHART 10
CASH SURPLUSES AND DEFICITS
Territorial General Fund
As at June 30, 1950 - 1959



Source: Table 25

TABLE 26

DEPARTMENTAL REQUESTS, GOVERNOR'S RECOMMENDATIONS AND LEGISLATIVE APPROPRIATIONS

Territory of Hawaii General Fund
Bienniums 1953 - 1955; 1955 - 1957; 1957 - 1959
(In thousands)

Department	1953-55 Biennium			1955-57 Biennium			1957-59 Biennium		
	Dept'l Request	Governor's Recomm.	Legis. Approp. ¹	Dept'l Request	Governor's Recomm.	Legis. Approp. ¹	Dept'l Request	Governor's Recomm.	Legis. Approp. ¹
Agriculture and Forestry	\$ 1,557	\$ 1,440	\$ 1,472	\$ 2,147	\$ 1,799	\$ 1,721	\$ 2,822	\$ 2,512	\$ 2,310
Employees' Retirement System	5,752	5,442	5,483	6,501	6,347	6,319	7,151	6,820	6,789
General Government ²	3,782	2,450	2,526	3,216	2,419	2,244	3,700	3,032	2,728
Hawaii Visitors Bureau	750	693	525	1,300	1,235	750	1,500	1,250	1,000
Health	9,713	6,582	7,977	9,690	8,716	6,147	9,222	8,247	6,710
Institutions	10,290	8,491	8,105	10,094	9,029	8,654	12,529	11,150	10,280
Institutions, Quasi-Public	7,840	6,988	7,816	7,746	7,026	7,803	8,255	7,876	7,223
Judiciary	2,299	2,128	2,068	2,590	2,238	2,186	2,906	2,720	2,574
Labor and Industrial Relations	581	503	459	561	478	545	646	638	659
Libraries	1,319	1,195	1,192	1,652	1,310	1,267	1,851	1,684	1,526
Military	971	905	780	1,020	932	766	1,235	947	883
Public Instruction	35,421	34,898	32,964	47,938	44,003	42,718	54,264	51,644	49,819
Public Lands and Survey	1,209	1,111	1,127	1,357	1,149	1,129	1,563	1,420	1,303
Public Welfare	10,901	8,151	7,551	15,095	8,301	8,601	14,420	11,174	8,465
Public Works	1,563	1,375	1,228	1,890	1,481	1,413	2,044	1,805	1,553
Tax Commissioner	2,533	2,465	2,465	2,701	2,540	2,548	2,940	2,940	2,846
Treasury	7,528	7,444	7,444	8,748	8,725	9,203 ³	13,296	13,266	13,238
University of Hawaii	5,892	5,038	5,149	7,131	6,128	6,662	8,434	7,855	7,924
Miscellaneous	1,879	1,313	967	1,928	1,448	1,142	1,935	1,715	1,649
Totals	\$111,780	\$98,612	\$97,298³	\$133,305	\$115,304	\$111,818³	\$150,713	\$138,695	\$129,479
Appropriations as % of:									
Departmental Requests			87.0%			83.9%			85.9%
Governor's Recommendations			98.7%			97.0%			93.4%

¹ Appropriation Act only.

² Includes Attorney General; Comptroller; Budget; Civil Service; Executive; Archives; and Secretary.

³ Does not include special appropriation for compensation adjustments for territorial employees or mandated savings for the biennium.

⁴ Appropriation Act increased by \$525 for added debt service charges (new bonds).

Source: Bureau of the Budget and Session Laws of Hawaii.

TABLE 27

TERRITORIAL AND COUNTY EXPENDITURES**Territory: Fiscal 1958 — Counties: Calendar 1957****All Funds**

Object of Expenditure	Territory	C & C of Honolulu	County of Maui	County of Hawaii	County of Kauai	Totals
General Government:						
Control	\$ 1,562,068	\$ 387,230	\$ 106,894	\$ 107,749	\$ 91,871	\$ 2,255,812
Staff Agencies	4,312,327	2,116,763	442,747	544,434	216,567	7,632,838
Public Safety and Correction:						
Police and Fire	148,890	5,838,908	797,175	1,074,561	668,381	8,527,915
Other Protection	8,522,824	1,031,251	43,529	30,099	42,355	9,670,058
Highways	9,123,721	5,690,253	922,196	982,777	694,262	17,413,209
Devel. and Cons. Natural Resources	3,836,449	--	--	--	--	3,836,449
Health and Sanitation	3,155,334	3,117,666	160,283	71,460	101,760	6,606,503
Hospitals and Institutions	8,736,664	712,275	830,641	1,541,958	121,193	11,942,731
Public Welfare	9,144,121	103,167	34,826	27,929	59,463	9,369,506
Schools:						
University	6,234,599	--	--	--	--	6,234,599
Public Schools	30,762,804	2,706,635	437,920	715,797	265,135	34,888,291
Libraries	957,068	--	--	--	12	957,080
Recreation	180,982	2,136,595	191,232	360,328	151,392	3,020,529
Utilities and Other Enterprises	3,834,971	--	111,330	--	--	3,946,301
Interest Expense	1,643,421 ³	1,473,007	161,289	117,180	96,443	3,491,340
Bond Redemption	1,885,778 ³	2,059,154	257,828	240,667	136,541	4,579,968
Retirement and Pension ¹	4,967,475	826,442	360,983	462,641	146,821	6,764,362
Unemployment Compensation	5,077,204	--	--	--	--	5,077,204
Miscellaneous	4,501,924	510,008	92,323	53,269	54,396	5,211,920
Sub Total	\$108,588,624	\$28,709,354	\$4,951,196	\$6,330,849	\$2,846,592	\$151,426,615
Less: Territorial Grants						
Salary Adjustments ²		352,268	49,779	69,272	43,064	514,383
Total	\$108,588,624	\$28,357,086	\$4,901,417	\$6,261,577	\$2,803,528	\$150,912,232

Note: Intergovernmental transfers eliminated to avoid duplication. Excludes expenditures from Bond funds, Improvement District funds, Trust funds, FSA Construction fund and Water Supply. Debt charges are not segregated by functions, but are included as totals in Interest Expense and Bond Redemption.

1 Amounts not allocated to functions.

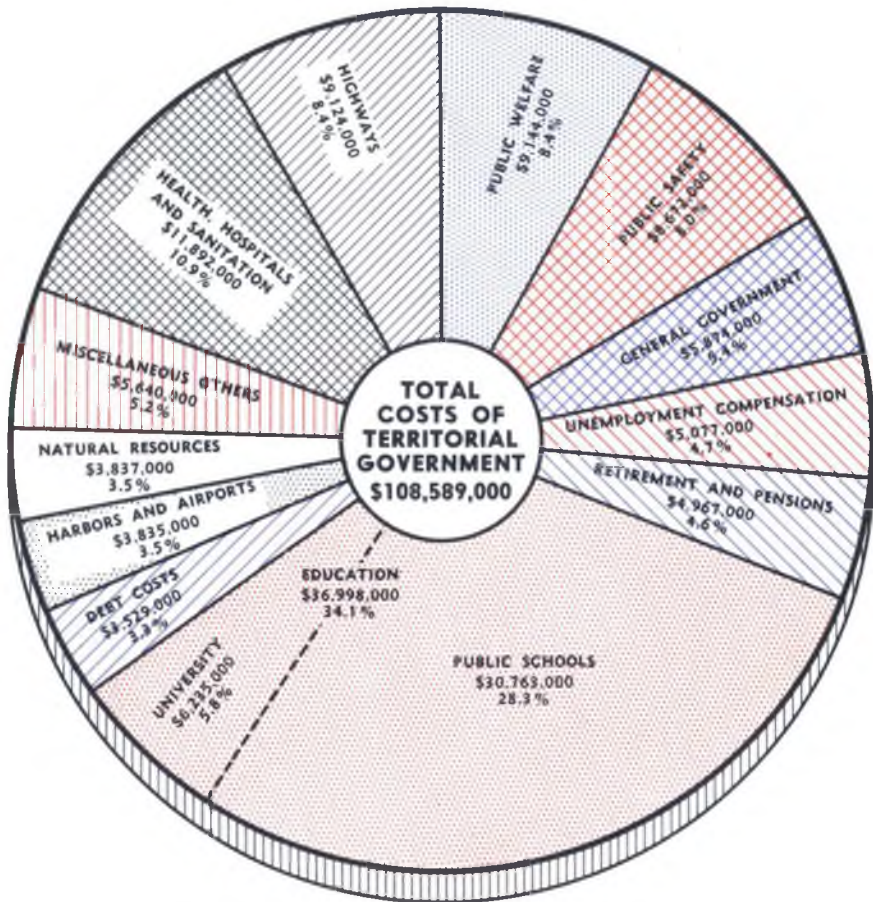
2 Detail by object of expenditure not available. Other grants have been deducted from specific expenditures to avoid duplication.

3 Includes \$271,279 interest and \$55,385 redemption costs on veterans bonds which are reimbursable from Veterans' Farm and Home Loan Fund.

Source: Territorial Comptroller, City and County Controller and County Auditors.

CHART 11

TERRITORIAL GOVERNMENT EXPENDITURES Fiscal 1958

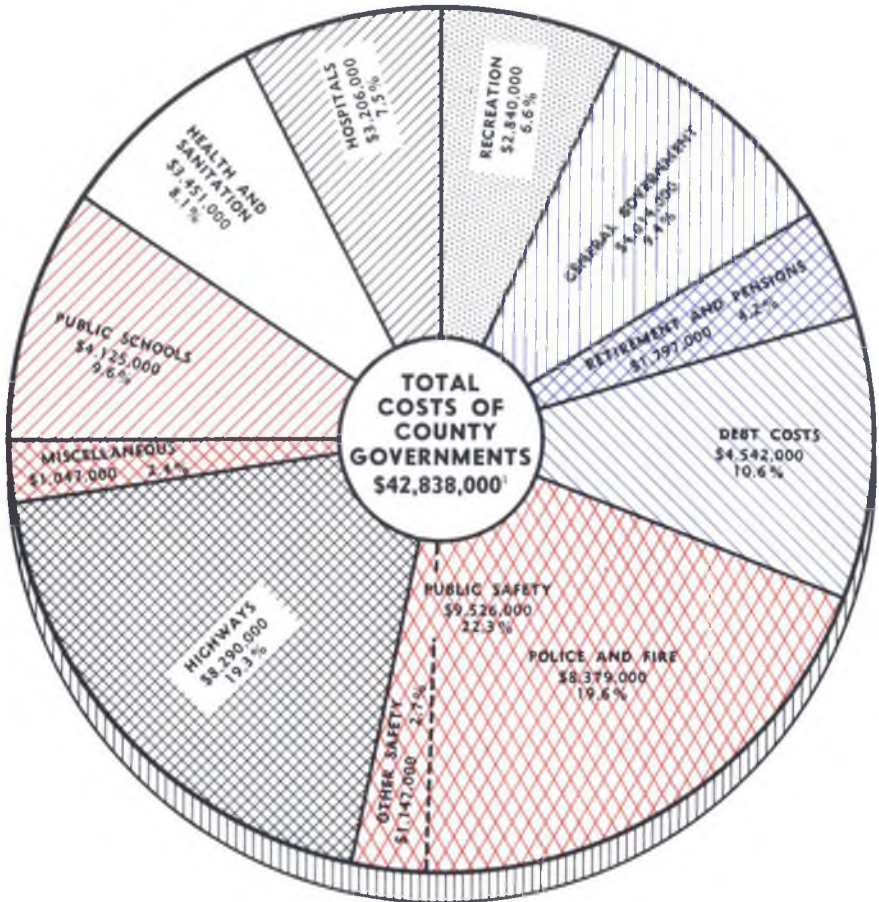


Source: Table 27

CHART 12

COUNTY GOVERNMENT EXPENDITURES

Total of Four Counties
Calendar Year 1957



¹ Does not include \$514,000 of territorial grants for salary adjustments not allocable to functions.
Source: Table 27

TABLE 28

CLASSROOM TEACHERS SALARIES: 1957-58**Average, Distribution, and Effort
States and Hawaii**

State	Average Salary		Distribution				Effort ¹	
	Amount	Rank	Below \$2500	\$2500- 3499	\$3500- 4499	Above \$4500	% of Income	Rank
HAWAII	\$4500	21	0.0%	18.6%	31.2%	50.2%	247.1%	13
48-State Average	4520	-	3.7	21.9	33.5	40.9	223.2	-
Alabama	3475	39	8.0	80.0	9.0	3.0	262.5	10
Arizona	5075	7	0.0	0.0	35.0	65.0	290.0	1
Arkansas	3180	47	15.0	59.0	25.0	1.0	276.3	5
California	5750	1	0.0	0.0	7.0	93.0	227.9	24
Colorado	4250	25	0.0	31.0	47.0	22.0	212.9	36
Connecticut	4950	11	0.0	5.0	45.0	50.0	175.5	49
Delaware	5450	3	0.0	1.0	43.0	56.0	198.9	46
Florida	4900	12	0.0	5.0	50.0	45.0	266.9	8
Georgia	3450	40	6.0	61.0	30.0	3.0	241.1	16
Idaho	3900	31	0.0	30.0	60.0	10.0	239.3	18
Illinois	4995	8	0.0	10.0	32.0	58.0	204.1	43
Indiana	4500	20	0.0	10.0	40.0	50.0	223.9	28
Iowa	3855	34	6.0	40.0	36.0	18.0	213.5	35
Kansas	3860	33	5.0	45.0	39.0	11.0	216.0	34
Kentucky	3125	48	38.0	51.0	10.0	1.0	227.8	25
Louisiana	4450	22	1.0	19.0	25.0	55.0	284.2	4
Maine	3400	41	5.0	57.0	33.0	5.0	204.4	42
Maryland	4970	9	0.0	5.0	33.0	62.0	230.5	22
Massachusetts	4650	17	0.0	10.0	48.0	42.0	199.1	45
Michigan	5100	6	0.0	12.0	33.0	55.0	238.2	19
Minnesota	4400	23	0.0	22.0	40.0	38.0	237.8	20
Mississippi	2525	49	50.0	41.0	8.0	1.0	263.6	9
Missouri	4063	29	5.0	30.0	40.0	25.0	209.4	38
Montana	4200	26	0.0	25.0	40.0	35.0	221.5	30
Nebraska	3250	43	21.0	37.0	31.0	11.0	178.8	48
Nevada	4959	10	0.0	0.0	24.6	75.4	204.7	41
New Hampshire	3890	32	0.0	33.0	45.0	22.0	208.9	39
New Jersey	5210	4	0.0	0.5	24.5	75.0	208.1	40
New Mexico	4850	13	0.0	1.0	54.0	45.0	287.7	2
New York	5687	2	0.0	0.0	25.2	74.8	220.6	31
North Carolina	3750	35	2.0	50.0	44.0	4.0	284.7	3
North Dakota	3250	44	35.0	53.0	10.0	2.0	226.5	27
Ohio	4525	19	0.0	17.0	41.0	42.0	200.7	44
Oklahoma	4160	28	0.0	25.0	70.0	5.0	256.9	11
Oregon	4800	14	0.0	2.0	55.0	43.0	250.8	12
Pennsylvania	4681	16	0.0	8.0	45.0	47.0	221.6	29
Rhode Island	4775	15	0.0	10.0	35.0	55.0	239.9	17
South Carolina	3250	45	4.0	80.0	16.0	0.0	275.4	6
South Dakota	3250	46	20.0	46.0	18.0	16.0	212.3	37
Tennessee	3350	42	20.0	54.0	17.0	9.0	242.2	15
Texas	4200	27	0.0	30.0	50.0	20.0	234.5	21
Utah	4650	18	0.0	12.0	33.0	55.0	274.5	7
Vermont	3600	37	5.0	47.0	40.0	8.0	216.2	33
Virginia	3625	36	8.0	50.0	35.0	7.0	218.4	32
Washington	5175	5	0.0	0.0	45.0	55.0	243.2	14
West Virginia	3525	38	12.0	34.0	48.0	6.0	226.8	26
Wisconsin	4375	24	2.5	25.0	38.5	34.0	227.9	23
Wyoming	3925	30	4.0	35.0	43.0	18.0	192.6	47

¹ As measured by average salary and 1957 per capita income.

Source: Research Division, National Education Association.

TABLE 29

TEACHER-PUPIL RATIOS AND CURRENT SCHOOL EXPENDITURES

States and Hawaii — School Year 1957-58

States	Teacher — Pupil Ratios ¹			Current Expenditures ²	
	Elementary	Secondary	Total	Per Pupil ³	Per Capita
HAWAII	31.2	29.5	30.6	\$265.00	\$57.97
48-State Average	30.5	21.1	27.0	319.77	56.10
Alabama	32.7	25.7	29.6	205.00	43.48
Arizona	31.7	25.0	30.0	369.00	70.42
Arkansas	32.6	26.9	30.2	195.00	40.72
California	31.3	24.7	29.0	365.00	77.22
Colorado	31.5	13.8	24.4	350.00	57.98
Connecticut	26.0	22.0	24.6	365.00	63.06
Delaware	25.4	21.3	23.6	400.00	59.36
Florida	31.9	26.8	29.7	290.00	53.60
Georgia	32.8	23.9	29.8	215.00	47.63
Idaho	38.0	17.6	29.1	265.00	59.38
Illinois	29.7	20.3	26.8	400.00	55.00
Indiana	32.2	21.1	28.7	300.00	54.05
Iowa	25.1	16.4	22.2	330.00	58.95
Kansas	26.2	16.1	22.9	320.00	56.18
Kentucky	33.4	18.2	28.5	200.00	39.47
Louisiana	35.2	17.0	28.7	303.00	57.37
Maine	26.9	19.1	24.5	230.00	41.89
Maryland	31.4	22.6	27.4	335.00	56.30
Massachusetts	27.6	19.6	24.5	317.00	46.24
Michigan	29.8	25.1	28.0	325.00	55.11
Minnesota	26.3	21.5	24.3	367.00	64.14
Mississippi	41.3	17.0	32.6	158.00	35.24
Missouri	29.5	22.1	27.3	314.00	47.00
Montana	22.6	16.2	20.5	385.00	68.32
Nebraska	22.1	16.8	20.3	285.00	49.59
Nevada	29.0	22.6	27.3	391.00	72.07
New Hampshire	28.0	21.0	25.4	309.00	46.98
New Jersey	27.9	15.4	23.5	435.00	64.87
New Mexico	29.7	21.8	27.6	350.00	74.88
New York	29.0	21.3	25.5	482.00	69.86
North Carolina	32.0	25.5	30.3	203.00	43.91
North Dakota	20.1	18.9	19.8	303.00	56.68
Ohio	35.3	14.8	26.7	320.00	50.00
Oklahoma	28.6	26.0	27.6	250.00	53.36
Oregon	25.2	18.9	23.2	390.00	70.38
Pennsylvania	30.4	23.2	27.3	350.83	53.69
Rhode Island	30.4	18.5	25.0	330.00	44.66
South Carolina	32.8	25.1	29.9	199.00	41.98
South Dakota	19.2	16.4	18.5	285.81	58.40
Tennessee	34.6	22.3	31.2	182.00	37.11
Texas	31.3	16.1	26.0	275.00	49.79
Utah	33.3	28.5	31.3	299.00	70.24
Vermont	27.1	24.4	26.3	280.00	51.86
Virginia	33.0	21.5	28.8	220.00	43.46
Washington	33.5	17.4	27.7	360.00	66.13
West Virginia	33.0	28.5	31.2	214.00	46.05
Wisconsin	27.2	20.7	25.1	345.00	51.79
Wyoming	25.6	15.5	22.1	430.00	87.03

1 Calculated by dividing total enrollment by classroom teachers as reported by the National Education Association. Hawaii's legal ratio of 32:1 has been adjusted for comparative purposes.

2 Excludes capital outlay.

3 Per pupil in average-daily-attendance.

Source: National Education Association of the United States, Research Division, "Advance Estimates of Public Elementary and Secondary Schools for the School Year 1957-58".

TABLE 30

HAWAII PUBLIC SCHOOL ENROLLMENT

Federal Impact-Area Aid and Other Enrollment
School Years 1950-51 to 1958-59¹

School Year	Federally Connected ²			Non-Federally Connected			Total Enrollment	
	Number	% of Total	% change from 1951	Number	% of Total	% change from 1951	Number	% Change from 1951
1950-51	12,220	13.01	--	81,683	86.99	--	93,903	--
1951-52	14,073	14.53	15.16	82,764	85.47	1.32	96,837	3.12
1952-53	16,780	16.56	37.32	84,541	83.44	3.50	101,321	7.90
1953-54	18,016	16.92	47.43	88,448	83.08	8.28	106,464	13.38
1954-55	20,844	18.36	70.57	92,700	81.64	13.49	113,544	20.92
1955-56	23,127	19.43	89.26	95,927	80.57	17.44	119,054	26.78
1956-57	26,718	21.40	118.64	98,139	78.60	20.15	124,857	32.96
1957-58	29,167	22.41	138.68	100,991	77.59	23.64	130,158	38.61
1958-59 ³	30,621	22.55	150.58	105,159	77.45	28.74	135,780	44.60

¹ Public school enrollment as at December 31 of the school year.

² Includes enrollment for partial as well as full federal-aid.

³ As at September 17, 1958.

Source: Annual Report of the Department of Public Instruction, Territory of Hawaii, June 30, 1958.

TABLE 31

PRIVATE AND PUBLIC SCHOOL ENROLLMENT

Territory of Hawaii
As at December 31¹

Year	Total Enrollment	Private and Parochial Schools ²	Enrollment ³	Public Schools	
				Change over Preceding Year	
				Number	Per Cent
1942	97,280	14,732	82,548	- 8,573	- 9.4
1943	98,775	16,287	82,488	- 60	- 0.1
1944	99,581	17,340	82,241	- 247	- 0.3
1945	95,732	14,426	81,306	- 935	- 1.1
1946	104,764	21,890	82,874	1,568	1.9
1947	107,923	23,000	84,923	2,049	2.5
1948	111,595	24,760	86,835	1,912	2.3
1949	114,986	24,200	90,786	3,951	4.6
1950	118,099	24,196	93,903	3,117	3.4
1951	121,821	24,984	96,837	2,934	3.1
1952	127,185	25,864	101,321	4,484	4.6
1953	132,361	25,897	106,464	5,143	5.1
1954	139,356	25,812	113,544	7,080	6.7
1955	145,794	26,740	119,054	5,510	4.9
1956	152,444	27,587	124,857	5,803	4.9
1957	157,869	27,711	130,158	5,301	4.2
1958	163,780 ⁴	28,000 ⁴	135,780 ⁵	5,622	4.3

¹ Includes kindergartens.

² Excludes private trade, vocational and technical schools.

³ Includes regular and special public schools.

⁴ Estimated.

⁵ As at September 17, 1958.

Source: Department of Public Instruction, Territory of Hawaii.

TABLE 32

TERRITORIAL EMPLOYEES' RETIREMENT SYSTEM **Revenues, Expenditures and Reserves** **Bienniums 1951-53 — 1955-57 and Fiscal 1958**

	Biennium 1951-53	Biennium 1953-55	Biennium 1955-57	Fiscal 1958	
SOURCE OF REVENUES					
Territorial Appropriations					
Administration	\$ 219,120	\$ 229,079	\$ 232,939	\$ 152,471	
Contributions—Reserve Fund	5,650,289	6,236,341	2,755,268	5,456,889 ¹	
County Contributions					
Administration	104,574	163,034	102,047	92,047	
Retirement Reserve Fund	2,897,573	3,852,004	3,508,424	2,228,149	
Employees' Contributions	5,531,134	6,638,219	7,301,593	4,781,432	
Earnings from Investments	3,707,114	4,788,983	6,166,275	3,549,020	
Totals	\$18,109,804	\$21,907,660	\$20,066,546	\$16,260,008	
OBJECTS OF EXPENDITURES					
Administration	\$ 216,869	\$ 228,272	\$ 232,279	\$ 152,912	
Retirement Benefits	1,856,824	2,261,661	3,771,437	2,439,919	
Death Benefits	101,755	719,297	1,061,099	467,226	
Withdrawals	1,050,041	1,063,718	1,309,902	579,983	
Totals	\$ 3,225,489	\$ 4,272,948	\$ 6,374,717	\$ 3,640,040	
RETIREMENT SYSTEM RESERVES — AS AT JUNE 30					
Type	1954	1955	1956	1957	1958
Cash	\$ 1,216,993	\$ 1,291,334	\$ 1,438,370	\$ 2,074,025	\$ 3,409,483
Certificates of Deposit	3,755,000	400,000	400,000	400,000	400,000
Investments					
Bonds	61,362,205	68,892,414	73,011,304	75,733,321	80,711,959
Stocks	4,010,861	4,456,385	6,413,703	8,879,999	12,180,073
Mortgages	8,140,595	12,323,147	14,053,419	14,767,141	14,867,538
Totals	\$78,485,654	\$87,363,280	\$95,316,796	\$101,854,486	\$111,569,053
Members in System	18,012	18,708	19,380	20,400	21,973

¹ Includes \$4,189,331 delayed contribution for Biennium 1955-57.
Source: Prepared by Territorial Employees' Retirement System.

TABLE 33

DEPARTMENT OF PUBLIC WORKS **HIGHWAY DEPARTMENT** **Revenues and Expenditures — Selected Fiscal Years**

	1948	1953	1956	1957	1958
REVENUES					
Terr. Appropriations	\$3,572,336 ¹	\$ 181,250	\$ 175,000	\$12,500,000 ²	\$12,525,000 ²
Federal Grants	1,125,113	4,144,881	2,582,756	3,103,543	3,512,870
Fuel Tax Collections	3,507,686	4,847,376	6,235,924	6,583,622	6,589,851
County Contributions	94,771	23,551	298,381	66,934	154,690
Interest from Investments	--	--	--	151,748	297,055
Miscellaneous	3,769	222,903	224,131	350,014	457,672
Total	\$8,303,675	\$ 9,419,961	\$ 9,516,192	\$22,755,861	\$23,537,138⁴
EXPENDITURES³					
Administration	\$ 96,040	\$ 90,854	\$ 175,557	\$ 315,426	\$ 314,100
Land Acquisition	192,034	1,048,780	2,920,112	5,627,931	8,726,817
Design & Construction	4,252,597	7,917,061	6,052,563	8,360,144	9,325,207
Operation and Maintenance	648,308	1,080,154	1,389,582	1,526,176	1,492,795
Interest on Bonds	--	--	--	381,255	943,093
Lapses & Transfers	296,942	19,478	167,737	20,753	479,936
Outlay for TH Highway Office Building	--	--	--	--	1,060,000
Total	\$5,485,921	\$10,156,327	\$10,705,551	\$16,231,685	\$22,341,948

¹ Annual report figure includes bond appropriation of \$5,850,000 of which \$1,914,640 issued during fiscal year. Appropriation figure reduced by balance of unissued appropriation of \$3,935,360.

² Encumbrance of \$50 million revenue bonds and \$3,635,000 of general obligation bonds shown in annual report for 1957 was reduced to actual revenue bond sales of \$12½ million for each year 1957 and 1958.

³ To eliminate duplication of expenditures, the following are not included: Investments purchased of \$4,617,427 for 1957 and \$2,332,686 for 1958, nor bond principal payments of \$478,297 for 1957 and \$651,103 for 1958.

⁴ Does not include \$4 million sale of investments.

Source: Annual Reports, Territorial Department of Public Works.

TABLE 34

BOARD OF HARBOR COMMISSIONERS
Harbor Special Fund and Small Boat Harbor Fund
Revenues and Expenditures; Selected Fiscal Years

	1948	1953	1956	1957	1958
Harbor Board Special Fund					
REVENUES					
Wharfage	\$ 585,234	\$ 682,351	\$ 841,076	\$ 893,631	\$ 817,370
Pilotage Fees	67,596	101,847	112,465	182,035	237,407
Dockage and Mooring Charges	448,841	259,866	286,876	316,095	340,416
Rentals	429,099	426,431	474,905	530,019	529,733
Sale of Services and Materials ¹	55,107	147,546	56,875	93,725	142,619
Reimbursements and Refunds	62	3,549	90,990	101,758	74,495
Miscellaneous Others	60,135	36,517	34,698	34,354	44,806
Sub-Total	\$1,646,074 ²	\$1,658,107	\$1,897,885	\$2,151,617	\$2,186,846
Small Boat Harbor Fund					
Fuel Tax	\$ --	\$ --	\$ 71,087	\$ 61,885	\$ 62,926
Dockage and Mooring Charges	--	24,943	50,102	55,768	60,276
Rentals	--	22,823	17,977	19,055	22,468
All Others	--	6,007	5,588	2,653	3,257
Sub-Total	\$ --	\$ 53,773	\$ 144,754	\$ 139,361	\$ 148,927
Total Revenues	\$1,646,074²	\$1,711,880	\$2,042,639	\$2,290,978	\$2,335,773
EXPENDITURES					
Harbor Board Special Fund					
Administration	\$ 49,281	\$ 68,261	\$ 89,384	\$ 96,841	\$ 165,682
Operations	221,870	248,618	276,771	333,568	329,864
Maintenance	215,719	277,276	153,134	230,727	231,511
Capital Outlay	35,108	378,345	320,727	506,705	492,002
Bond Interest ³	281,309	149,081	153,796	142,437	134,872
Contribution to Small Boat Harbor Fund	--	15,000	14,250	14,250	14,250
Miscellaneous Others	--	--	92,317	110,932	86,848
Sub-Total ³	\$ 803,287	\$1,136,581	\$1,100,379	\$1,435,460	\$1,455,029
Small Boat Harbor Fund					
Operations	\$ --	\$ 28,821	\$ 24,687	\$ 31,755	\$ 33,264
Maintenance	--	8,754	15,559	53,306	22,730
Capital Improvements	--	17,946	63,606	60,535	34,561
Others	--	--	7,043	6,921	4,994
Sub-Total	\$ --	\$ 55,521	\$ 110,895	\$ 152,517	\$ 95,549
Total Expenditures	\$ 803,287	\$1,192,102	\$1,211,274	\$1,587,977	\$1,550,578

¹ Includes service charges, sales of maps, prints, water, material and property.

² Includes U. S. military deferred payments totalling \$283,320.

³ Excludes transfer to Bond Reserve and Bond Redemption as follows: 1948—\$255,799, 1953—\$205,585, 1956—\$362,154, 1957—\$333,573, 1958—\$292,755, to avoid duplication, inasmuch as capital outlay expenditures are included in total.

Source: Annual Reports of the Territorial Board of Harbor Commissioners.

TABLE 35

HAWAII AERONAUTICS COMMISSION
Revenues and Expenditures; Selected Fiscal Years

	1948	1953	1956	1957	1958
REVENUES					
Aviation Fuel Tax	\$557,451	\$1,392,851	\$1,118,893	\$1,286,373	\$1,376,451
Operations	197,491	173,035	247,843	292,807	241,036
Federal Aid	68,650	251,710	166,528	245,823	29,439
Bond Funds	--	--	--	550,000	3,892,570
Concession Fees and Other Income	36,898	450,634	418,174	321,410	307,143
Total	\$860,490	\$2,268,230	\$1,951,438	\$2,696,413	\$5,846,639
EXPENDITURES					
Personal Services	\$263,906	\$ 531,039	\$ 579,879	\$ 616,259	\$ 674,055
Operations	191,668	435,578	397,999	469,224	545,242
Capital Outlay	349,076	1,527,569	860,909	772,770	4,288,682
Debt Charges ¹	--	11,280	23,200	23,008	134,269
Lapses and Transfers to Territorial General Fund	--	68,819	1,070,114	382,246	86,285
Total	\$804,650	\$2,574,285	\$2,932,101	\$2,263,507	\$5,728,533

¹ Bond principal payments of \$16,671 for 1953 and \$57,840 each year subsequent to 1955 are not included since Capital Outlay includes bond fund expenditures.

Source: Hawaii Aeronautics Commission.

TABLE 36

BONDED INDEBTEDNESS, DEBT LIMITS, DEBT MARGINS**General Obligation Bonds: December 31, 1958****Territory of Hawaii and Counties**

Governmental Unit	1958 Debt Limits	Outstanding Debt		Authorized Debt	
		Amount	Margin ¹	Amount ²	Margin
Territory	\$108,126,510	\$ 91,626,000	\$35,089,741 ³	\$147,651,478	-\$19,635,737 ⁵
Honolulu	87,075,128	55,545,000	31,530,128	68,045,000	19,030,128
Maui	3,660,869	2,718,000	942,869	3,660,869 ⁴	--
Hawaii	4,542,761	1,207,500	3,335,261	4,298,500 ⁶	244,261 ⁶
Kauai	2,322,062	1,596,000	726,062	1,646,000	676,062
Totals	\$205,727,330	\$152,692,500³	\$71,624,061	\$225,301,847	\$ 314,714⁵

1 Based on gross debt exclusive of cash reserves.

2 Outstanding debt plus authorized appropriations for bonds not yet issued.

3 P. L. 85-691 of the 85th Congress authorizes exclusion of Veterans' Farm & Home Loan Bonds from consideration of debt limit. Veterans' Bonds outstanding at December 31, 1958 totalled \$18,589,231.

4 Act 59, SL 1951 authorized Maui County to issue bonds for schools up to maximum of bonded debt limit.

5 Veterans' Bond authorization totalling \$19,889,231 exempt from debt limit.

6 If authorizations—unissued prior to 1957 Act are included, authorized debt would be \$6,794,236 and margin would be -\$2,251,475.

Source: Territorial Treasurer, City and County Controller, and County Auditors.

TABLE 37

TERRITORIAL AND COUNTY GENERAL OBLIGATION BONDS**By Governmental Unit: December 31, 1958**

Govt. Unit	Outstanding Bonds			Authorized But Unissued Appropriations		
	Territorial Credit ¹	County Credit	Total	Territorial Credit ¹	County Credit	Total
Terr.	\$56,076,702 ²	\$ --	\$ 56,076,702 ²	\$38,743,269 ³	\$ --	\$38,743,269 ³
Hon.	25,974,266	55,545,000	81,519,266	10,519,809	12,500,000	23,019,809
Maui	3,337,603	2,718,000	6,055,603	1,548,000	942,869 ⁴	2,490,869
Hawaii ..	4,272,941	1,207,500	5,480,441	4,949,500	3,091,000 ⁵	8,040,500 ⁵
Kauai ..	1,964,488	1,596,000	3,560,488	264,900	50,000	314,900
Totals ..	\$91,626,000²	\$61,066,500	\$152,692,500²	\$56,025,478³	\$16,583,869	\$72,609,347³

1 Interest and principal payments on Territorial Bonds issued for county purposes are reimbursed by the counties.

2 Includes \$18,589,231 Vets Bonds Outstanding exempt from debt limit.

3 Includes \$1,300,000 Vets Bond authorization exempt from debt limit.

4 Act 59, SL 1951, authorized Maui County to issue bonds for schools up to maximum of debt limit.

5 Per County Auditor's opinion that authorizations prior to 1957 were repealed. If included, county authorizations would be \$5,586,736 and total would be \$10,536,236.

Source: Territorial Treasurer, City and County Controller, and County Auditors.

BONDED DEBT OF THE TERRITORY AND COUNTIES **General Obligation Bonds Outstanding as at December 31, 1948 - 1958**

Percent

Percent

TABLE 38
TRENDS IN LONG TERM BONDED DEBT
Territory of Hawaii and Counties
General Obligation Bonds¹
Outstanding at December 31 (In thousands)

Year	Territory	Honolulu	Maui	Hawaii	Kauai	Total
1948	\$ 5,720	\$13,786	\$1,025	\$ 853	\$1,298	\$ 22,682
1949	7,288	18,346	1,628	1,670	1,408	30,340
1950	21,270	22,391	2,306	2,166	2,123	50,256
1951	22,951	24,378	3,071	2,525	2,603	55,528
1952	25,741	32,174	4,129	2,905	2,637	67,586
1953	28,562	36,457	5,015	2,957	2,758	75,749
1954	32,921	37,993	4,804	3,230	2,617	81,565
1955	31,053	42,862	4,734	3,815	2,519	84,983
1956	42,300	52,502	5,395	4,289	3,109	107,595
1957	54,513	67,490	5,448	4,671	3,716	135,838
1958	56,077	81,519	6,056	5,480	3,560	152,692

¹ Territorial bonds for county purposes, on which principal and interest payments are reimbursable, are included in county figures.

Source: Territorial Treasurer, City and County Controller, and County Auditors.

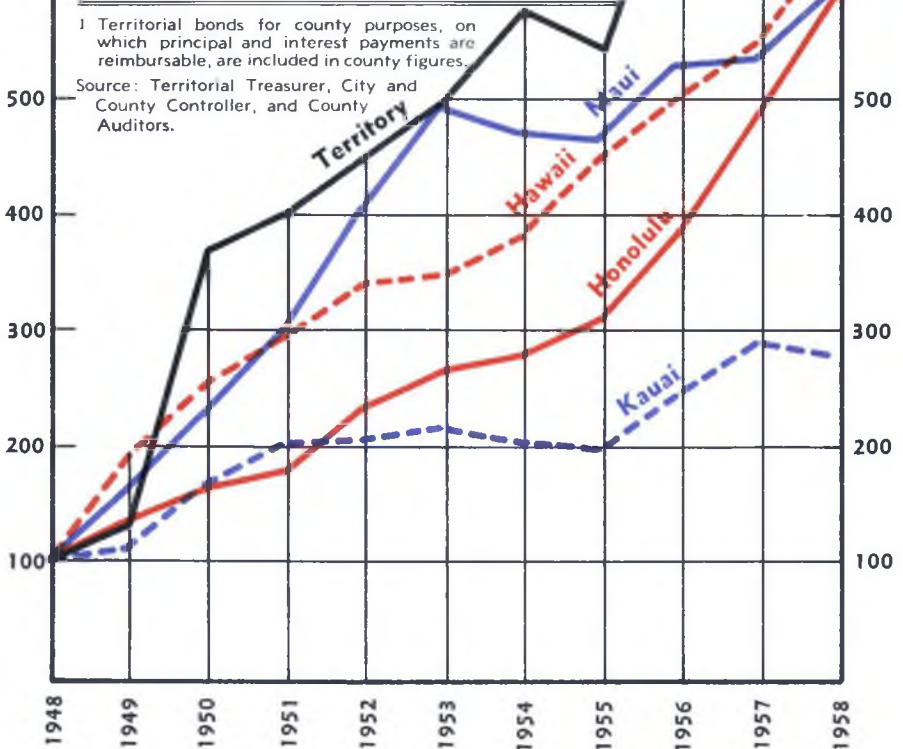
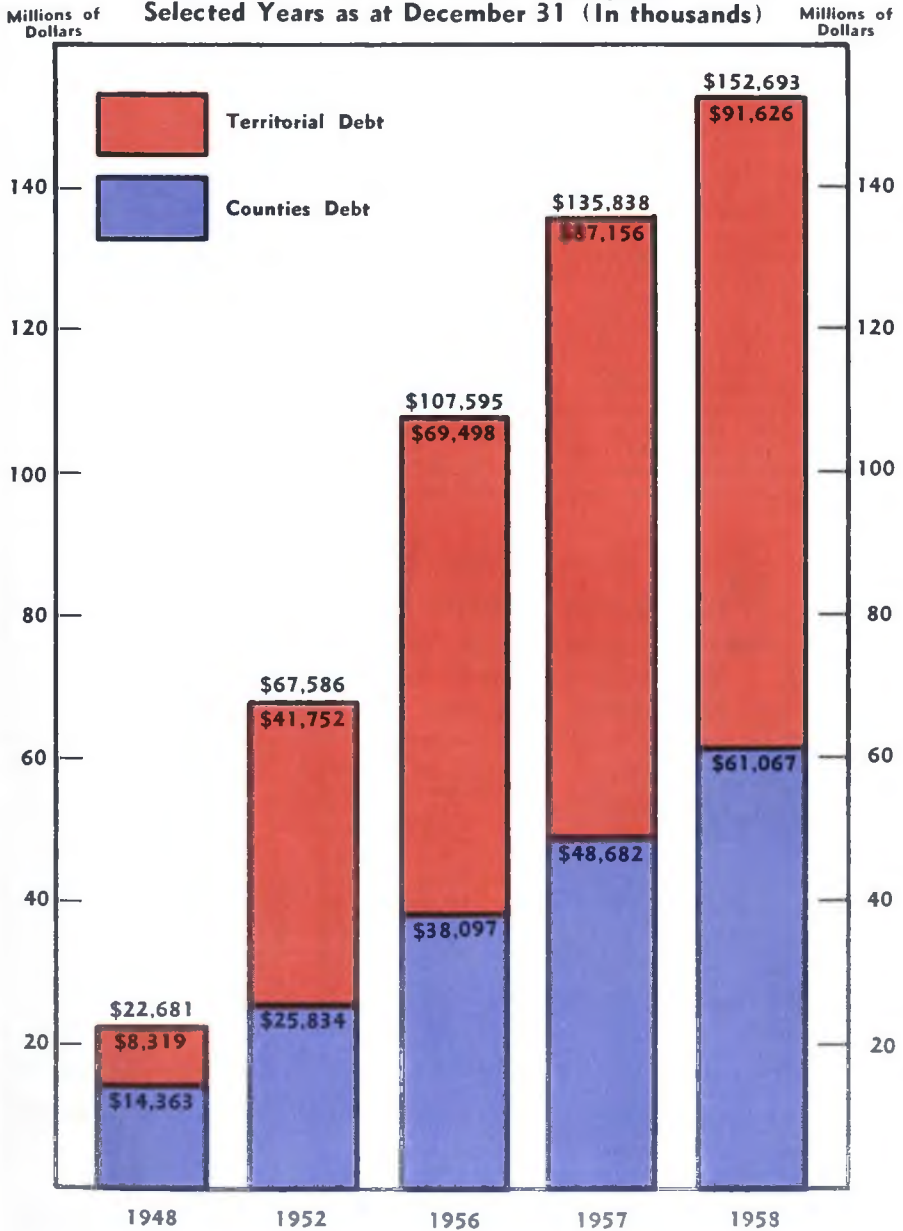


CHART 14

TRENDS IN OUTSTANDING DEBT

Territory and Counties General Obligation Bonds
Selected Years as at December 31 (In thousands)



Source: Table 39

TABLE 39

TRENDS IN OUTSTANDING GENERAL OBLIGATION BONDS

Territory of Hawaii and Counties
As at December 31, 1948 to 1958

Year	Issued by Territory ¹	Issued by the Counties of				Total Counties	Total Counties and Territory
		Honolulu	Maui	Hawaii	Kauai		
1948	\$ 8,319,000	\$12,030,000	\$ 701,000	\$ 442,500	\$1,189,000	\$14,362,500	\$ 22,681,500
1949	14,968,000	12,982,000	652,000	689,000	1,149,000	15,472,000	30,440,000
1950	32,725,000	14,459,000	603,000	635,500	1,834,000	17,531,500	50,256,500
1951	36,961,000	15,636,000	554,000	582,000	1,794,000	18,566,000	55,527,000
1952	41,752,000	22,768,000	805,000	528,500	1,732,000	25,833,500	67,585,500
1953	44,880,000	27,218,000	1,506,000	475,000	1,670,000	30,869,000	75,749,000
1954	48,736,000	29,363,000	1,457,000	429,500	1,579,000	32,828,500	81,564,500
1955	53,273,000	28,380,000	1,408,000	384,000	1,538,000	31,710,000	84,983,000
1956	69,498,000	34,319,000	1,972,000	358,500	1,447,000	38,096,500	107,594,500
1957	87,156,000	44,737,000	1,925,000	333,000	1,687,000	48,682,000	135,838,000
1958 ²	91,626,000	55,545,000	2,718,000	1,207,500	1,596,000	61,066,500	152,692,500

¹ Includes certain bonds charged against territorial credit, but principal and interest charges reimbursable by counties (See chart 14).

² Estimate based on bonds issued to December 1, 1958.

Source: Territorial Treasurer, City and County Controller, and County Auditors.

TABLE 40

TRENDS IN PUBLIC BONDED DEBT

Federal, State and Local, Territory and Counties
Full Faith and Credit Long Term Debt¹
Outstanding as at June 30, 1948 - 1958

Year	Related to Population ²			Related to Tax Collections ³			Related to Personal Income ⁴		
	Federal	State & Local	Terr. & Counties	Federal ⁵	State & Local	Terr. & Counties	Federal	State & Local	Terr. & Counties
1948	\$1727	\$111	\$ 45	667.6%	121.1%	34.8%	121.6%	7.8%	3.0%
1949	1700	119	46	710.7	119.4	32.6	123.0	8.6	3.2
1950	1702	131	77	734.2	124.9	54.7	114.1	8.8	5.3
1951	1664	139	109	554.5	121.6	70.0	100.9	8.4	6.5
1952	1663	150	134	433.7	121.1	78.7	96.3	8.7	7.2
1953	1681	161	142	423.7	121.9	84.7	94.0	9.0	7.6
1954	1683	167	155	434.6	122.3	92.0	95.1	9.5	8.4
1955	1670	178	160	476.4	124.9	97.7	89.5	9.6	8.4
1956	1631	192	182	418.2	121.8	107.5	83.2	9.8	9.3
1957	1588	192	218	387.5	112.6	124.3	78.4	9.5	11.0
1958	N.A.	N.A.	260	N.A.	N.A.	127.4	N.A.	N.A.	N.A.

N.A. — Data not available.

¹ Federal figures make no distinction between short and long term debt. Data based on gross long term general obligation debt.

² Per capita outstanding debt based on population as at July 1.

³ Outstanding debt as a percentage of tax collections.

⁴ Outstanding debt as a percentage of personal income.

⁵ Federal tax data exclude employer and employee assessments for retirement and social insurance purposes which are classified as insurance trust. Tax collection data consist of tax receipts plus penalties and interest, but net after refunds.

Source: U. S. Department of Commerce, Bureau of the Census, **Statistical Abstract of the United States, Summary of Governmental Finances**; Office of Business Economics, **Survey of Current Business**; Territorial Treasurer, Tax Commissioner; City and County Controller, and County Auditors.

TABLE 41

GENERAL OBLIGATION AND REVENUE BONDS
Territorial and County Outstanding Bonds¹
By Funds and Governmental Agencies — December 31, 1958

Governmental Unit and Agencies	Territorial Bond Issued			County Bonds Issued			Total All Bonds
	General Obligation	Revenue	Total Bonds	General Obligation	Revenue	Total Bonds	
TERRITORY							
General Fund	\$24,789,602	\$ --	\$ 24,789,602	\$ --	\$ --	\$ --	\$ 24,789,602
Aeronautics	5,095,348	--	5,095,348	--	--	--	5,095,348
Harbors	22,829	4,609,000	4,631,829	--	--	--	4,631,829
Highways	5,514,502	37,245,000	42,759,502	--	--	--	42,759,502
Water Authority	2,065,190 ²	--	2,065,190 ²	--	--	--	2,065,190 ²
Vets Loans	18,589,231	--	18,589,231	--	--	--	18,589,231
HONOLULU							
General Fund	25,974,266	--	25,974,266	43,649,468	--	43,649,468	69,623,734
Highways	--	--	--	11,860,000	--	11,860,000	11,860,000
Water Supply	--	--	--	35,532	8,695,000	8,730,532	8,730,532
Suburban Water	--	--	--	--	8,652,000	8,652,000	8,652,000
MAUI							
General Fund	3,337,603	--	3,337,603	2,682,000	--	2,682,000	6,019,603
Highways	--	--	--	36,000 ³	--	36,000 ³	36,000 ³
Water	--	--	--	--	1,348,000	1,348,000	1,348,000
HAWAII							
General Fund	4,272,941	--	4,272,941	1,207,500	--	1,207,500	5,480,441
Water	--	--	--	--	1,202,000	1,202,000	1,202,000
KAUAI							
General Fund	1,763,930	--	1,763,930	922,000	--	922,000	2,685,930
Highways	--	--	--	222,000 ³	--	222,000 ³	222,000 ³
Water	200,558	--	200,558	452,000	--	452,000	652,558
TOTAL	\$91,626,000	\$41,854,000	\$133,480,000	\$61,066,500	\$19,897,000	\$80,963,500	\$214,443,500

¹ Based on gross debt exclusive of cash reserves.

² Moratorium on repayment of debt charges for 10 years.

³ Section 129-12, RLH 1955 provides for payment of debt charges on county bonds issued prior to 1/1/45 for highway purposes from the territorial highway fund.

Such bonds at 12/31/58 amount to \$36,000 for Maui and \$56,000 for Kauai.

Source: Territorial Treasurer, City and County Controller, County Auditors, Territorial Harbor Board, Territorial Highway Department and Hawaii Aeronautics Commission.

TABLE 42

PURPOSE OF GENERAL OBLIGATION BOND ISSUES**As at December 31, 1958¹**

Purpose	Territory	Honolulu	Maui	Hawaii	Kauai ²	Total
Bonds Outstanding³						
Airports	\$ 5,111,242 ⁴	\$	\$	\$		\$ 5,111,242
Beach Improvement	732,732	1,500,000				2,232,732
Flood Control	806,158	4,975,000	480,000	127,931	126,350	6,515,439
Harbors	1,016,752					1,016,752
Highways	6,965,229 ⁴	11,860,000	47,605	45,797	318,835	19,237,466
Hospitals	6,024,291	200,000	1,129,528	888,677	563,000	8,805,496
Water and Irrigation ..	2,321,256 ⁴	59,535	556,004	881,409	601,999	4,420,203
Libraries	203,615			15,266		218,881
Recreation	523,155	7,411,999		708,644	15,000	8,658,798
Schools	3,993,098	35,257,264	3,207,084	2,279,385	1,797,414	46,534,245
Sewers	141,692	16,305,468	635,382			17,082,542
University of Hawaii ..	4,393,964					4,393,964
Veterans' Loans	18,589,231 ⁴					18,589,231
Other Public Buildings ..	5,254,287	3,950,000		533,332	137,890	9,875,509
Totals	\$56,076,702	\$81,519,266	\$6,055,603	\$5,480,441	\$3,560,488	\$152,692,500

Authorized But Unissued Bond Appropriations						
Airports	\$ 621,570 ⁴	\$	\$	\$		\$ 621,570
Beach Improvement	1,253,000					1,253,000
Flood Control	715,001	1,500,000		575,000	50,000	2,840,001
Harbors	1,054,800					1,054,800
Highways	4,391,000	50,000		767,000		5,208,000
Hospitals	840,000		350,000	513,000		1,703,000
Water and Irrigation ..	12,740,705 ⁴	3,000,000		689,500	64,900	16,495,105
Libraries	956,460					956,460
Magic Island	2,500,000					2,500,000
Recreation	757,300	150,000	55,000			962,300
Schools	2,732,148	9,289,809	1,995,869 ⁵	3,955,000		17,972,826
Sewers	10,000	2,500,000		141,000		2,651,000
University of Hawaii ..	3,384,000					3,384,000
Veterans' Loans	1,300,000 ⁴					1,300,000
Other Public Buildings ..	5,487,285	6,530,000	90,000	1,400,000	200,000	13,707,285
Totals	\$38,743,269	\$23,019,809	\$2,490,869⁷	\$8,040,500⁶	\$ 314,900	\$ 72,609,347

1 County figures include territorial bonds on which interest and principal payments are charged to the respective county.

2 Details do not correspond to auditors report since adjustments were made to make Kauai data comparable to those of other governmental units.

3 Based on gross debt exclusive of cash reserves.

4 Includes bonds on which interest and principal payments are charged to special fund agencies.

5 Includes \$592,869 authorization under Act 59, SL 1951 which authorizes county to issue bonds for schools to maximum of debt limit.

6 Per Hawaii County Auditor's opinion that authorizations prior to 1957 were repealed. If included, authorizations would be increased by \$2,495,736 as follows: flood control \$485,736; water \$30,000; recreation \$300,000; schools \$580,000; sewers \$200,000; and other public buildings \$900,000.

Source: Computed by Tax Foundation from reports of Territorial Treasurer, City and County Controller, and County Auditors.

HJ389.5
T391 Tax Foundation of Hawaii.
1959

Government in Hawaii ...

TITLE

DATE LOANED	BORROWER'S NAME	DATE RETURNED
12/4/60	AB	

LIBRARY

STATE OF HAWAII

DEPARTMENT OF PLANNING AND
ECONOMIC DEVELOPMENT

NOV 27 1959

NO. 96304